

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO**

In re:)
) Case No.: 10-50494
FAIR FINANCE COMPANY,)
) Chapter 7
Debtor.)
) Chief Judge Pat E. Morgenstern-Clarren

**SUMMARY OF FIRST FEE APPLICATION FOR ALLOWANCE OF INTERIM
COMPENSATION AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
SEPTEMBER 1, 2013 THROUGH AND INCLUDING AUGUST 31, 2014, FILED BY
SKODA MINOTTI AS CONSULTING AND TESTIFYING EXPERT FOR THE ESTATE**

Name of Applicant:	Skoda, Minotti & Co., Certified Public Accountants, an Ohio Corporation ("Skoda Minotti")
Authorized to Provide Professional Services to:	The estate of Fair Finance Company ("Debtor")
Date of Retention:	September 10, 2013
Period for Which Compensation and Reimbursement is Sought:	September 1, 2013 – August 31, 2014
Amount of Compensation for Services Sought as Actual, Reasonable and Necessary:	\$298,941.75
Amount of Expenses Sought to be Reimbursed as Actual, Reasonable and Necessary:	\$156.93
Total Amount of Fees and Expenses Sought to be Reimbursed as Actual, Reasonable and Necessary:	\$299,098.68

This is Skoda Minotti's first application for an allowance of compensation and reimbursement of expenses incurred pursuant to 11 U.S.C. §§ 330 and 331.

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO**

In re:)	
)	Case No.: 10-50494
FAIR FINANCE COMPANY,)	
)	Chapter 7
Debtor.)	
)	Chief Judge Pat E. Morgenstern-Clarren

**FIRST FEE APPLICATION FOR ALLOWANCE OF INTERIM COMPENSATION
AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD SEPTEMBER 1, 2013
THROUGH AND INCLUDING AUGUST 31, 2014, FILED BY SKODA MINOTTI AS
CONSULTING AND TESTIFYING EXPERT FOR THE ESTATE**

Skoda, Minotti & Co., Certified Public Accountants, an Ohio Corporation (“**Skoda Minotti**”) submits this First Fee Application for Allowance of Interim Compensation and Reimbursement of Expenses for the Period September 1, 2013 through and including August 31, 2014 (the “**Application**”) pursuant to 11 U.S.C. §§ 330 and 331. In support of this Application, Skoda Minotti states as follows:

INTRODUCTION

1. On February 8, 2010, creditor-investors filed a petition for involuntary bankruptcy against Fair Finance Company (the “**Debtor**”).
2. On March 2, 2010, the Court entered an order granting the relief sought by the petitioning creditor-investors *nunc pro tunc* as of February 24, 2010, and appointing Brian A. Bash (the “**Trustee**”) as the duly-appointed trustee of the Debtor.
3. As part of his duty to administer and liquidate the estate for the benefit of creditors, the Trustee has needed to conduct a thorough forensic examination of the Debtor’s assets and liabilities and pursue litigation to recover assets. The Trustee’s litigation includes, but is not limited to, the actions captioned (i) *Bash v. Textron Financial Corp., et al.*, Adversary Proceeding No. 12-05101 in the United States Bankruptcy Court for the Northern District of

Ohio (Honorable Arthur I. Harris) and Case No. 12-cv-00987 in the United States District Court for the Northern District of Ohio (Honorable Patricia A. Gaughan) (the “**Fortress Litigation**”), (ii) *Bash v. Daniel Laikin*, Adversary Proceeding No. 10-05043 in the United States Bankruptcy Court for the Northern District of Ohio (Honorable Chief Judge Pat E. Morgenstern-Clarren) (the “**Laikin Litigation**”), and (iii) *Bash v. National Lampoon, Inc.*, Case No. 11-04999 in the United States District Court for the Central District of California (Honorable Dale S. Fischer) (the “**National Lampoon Litigation**”).

4. On March 23, 2010, this Court entered an order authorizing the Trustee to engage Howard L. Klein, the principal and sole shareholder of Howard L. Klein Co. (“**HLK**”), as a forensic accountant to the Debtor’s estate. On November 2, 2010, the Trustee filed a supplemental application requesting court approval to expand the scope of HLK’s retention to include services as an expert witness [Dkt. No. 301]. On February 28, 2011, this Court entered an order authorizing HLK to serve as an expert witness for the estate [Dkt. No. 341]. From March 23, 2010 through the end of August 2013, HLK provided forensic accounting services and consulting and testifying expert witness services to the estate, as described in the first, second and third interim fee applications filed by HLK with this Court [Dkt. Nos. 410, 1122 & 1343]. This Court approved each of HLK’s three interim fee applications in full [Dkt. Nos. 475, 1144 & 1398].

5. In September 2013, Mr. Klein left solo practice and became a partner at Skoda Minotti. On August 22, 2013, the Trustee filed an application for an order authorizing the employment and retention of Skoda Minotti to replace HLK as forensic accountant to the Trustee [Dkt. No. 1309]. This Court entered an order granting the Trustee’s application in its entirety

and authorizing the retention of Skoda Minotti to replace HLK as forensic accountant and consulting and testifying expert on September 10, 2013 [Dkt. No. 1313].

6. On July 3, 2013, the Trustee filed a motion requesting court approval of the Trustee's interim, monthly payment of 80% of the fees and 100% of the out-of-pocket costs incurred by the experts retained by the Trustee, including those experts retained in the Fortress Litigation [Dkt. No. 1286]. This Court entered an order granting the Trustee's motion regarding interim compensation of those experts, including Skoda Minotti, on August 12, 2013 (the "**Expert Compensation Order**") [Dkt. No. 1302].

**SUMMARY OF COMPENSATION AND EXPENSE
REIMBURSEMENT REQUESTED**

7. Skoda Minotti files this Application seeking allowance for payment of services performed and expenses incurred during the period from September 1, 2013 through and including August 31, 2014 (the "**Application Period**"). The Application is subject to, *inter alia*, the Retention Order and the Expert Compensation Order. Skoda Minotti did not receive a retainer in connection with its engagement as an expert for the Trustee. It has received interim compensation during the Application Period pursuant to the Expert Compensation Order. A summary of the compensation and expense reimbursement requested and paid during the Application Period is as follows:

Invoice Date	Period Covered	Requested Fees	Fees Paid	Requested Expenses	Expenses Paid
October 25, 2013	September 1, 2013 – September 30, 2013	\$33,974.75	\$27,179.80	\$55.30	\$55.30
November 15, 2013	October 1, 2013 – October 31, 2013	\$32,395.50	\$25,916.40	n/a	n/a
December 20, 2013	November 1, 2013 – November 30, 2013	\$32,451.00	\$25,960.80	n/a	n/a

Invoice Date	Period Covered	Requested Fees	Fees Paid	Requested Expenses	Expenses Paid
January 8, 2014	December 1, 2013 – December 31, 2013	\$5,857.50	\$4,686.00	n/a	n/a
March 7, 2014	January 1, 2014 – January 31, 2014	\$28,267.50	\$22,614.00	\$89.63	\$89.63
March 7, 2014	February 1, 2014 – February 28, 2014	\$51,382.50	\$41,106.00	n/a	n/a
April 24, 2014	March 1, 2014 – March 31, 2014	\$57,069.00	\$45,655.20	n/a	n/a
May 19, 2014	April 1, 2014 – April 30, 2014	\$26,460.00	\$21,168.00	n/a	n/a
June 3, 2014	May 1, 2014 – May 31, 2014	\$10,285.00	\$8,228.00	n/a	n/a
July 22, 2014	June 1, 2014 – June 30, 2014	\$5,812.50	\$4,650.00	n/a	n/a
July 31, 2014	July 1, 2014 – July 31, 2014	\$11,224.50	\$8,979.60	\$12.00	\$12.00
September 18, 2014	August 1, 2014 – August 31, 2014	\$3,762.00	\$3,009.60 ¹	n/a	n/a
Total		\$298,941.75	\$239,153.40	\$156.93	\$156.93

8. Skoda Minotti has received no promise of payment for professional services rendered in this case other than in accordance with the provisions of the Bankruptcy Code.

9. Skoda Minotti kept daily time records detailing the services it performed and the time expended in connection with those services by project, as directed by the Guidelines for Compensation and Expense Reimbursement of Professionals, updated May 16, 2011 (the “Guidelines”).

10. The hourly billing rate of Skoda Minotti’s professionals and the number of hours billed for services rendered by each professional during the Application Period is set forth in

¹ Notice of payment of fees for services rendered in August 2014 has been submitted to the United States Trustee in accordance with the procedures established by the Expert Compensation Order. Absent objection from the United States Trustee, the Trustee will pay this amount to Skoda Minotti on or about October 6, 2014.

Exhibit A. Set forth in Exhibit B is a chronological listing of services provided by Skoda Minotti's professionals during the Application Period.

11. To the best of Skoda Minotti's knowledge, it has complied with the monthly reporting requirements.

SUMMARY OF SERVICES RENDERED

12. A narrative summary of the project under which material and substantial services were performed by Skoda Minotti during the Application Period is set forth below. A more detailed description of the services provided by Skoda Minotti appears in Exhibit B.²

13. The Trustee retained Skoda Minotti, pursuant to the Retention Order, to provide forensic accounting services and to continue the retention of Mr. Klein as a consulting and testifying expert in connection with the Trustee's ongoing litigation, including, but not limited to, the Fortress Litigation, the Laikin Litigation and the National Lampoon Litigation. The majority of the services provided by Skoda Minotti were provided by Mr. Klein and relate to (i) the preparation of Mr. Klein's rebuttal expert report in the Fortress Litigation, (ii) Mr. Klein's preparation for and attendance at his expert witness deposition in the Fortress Litigation, (iii) Mr. Klein's preparation for and attendance at the trial in the Laikin Litigation as an expert witness, (iv) the preparation of Mr. Klein's expert report in the National Lampoon Litigation, and (v) Mr. Klein's consulting services in connection with the Fortress Litigation, the Laikin Litigation, the National Lampoon Litigation. Other services provided by Skoda Minotti during the Application Period include preliminary claim reconciliation and providing consulting services in connection with other fraudulent transfer litigation.

² The detailed time entries in the attached Exhibit B have been redacted in this publicly filed Application in accordance with the procedure approved by the Compensation Order. (Compensation Order p. 3.) Unreacted versions of Exhibit B are being provided to this Court via submission to chambers and to the United States Trustee.

ALLOWANCE OF COMPENSATION

14. The allowance of interim compensation for services rendered and reimbursement of expenses in bankruptcy cases is expressly provided for in Section 331 of the Bankruptcy Code:

Any professional person...may apply to the court not more than once every 120 days after an order for relief in a case under this title, or more often if the court permits, for such compensation for services rendered...as is provided under section 330 of this title.

11 U.S.C. § 331. Moreover, this Court authorized the filing of this Application in the Retention Order.

15. With respect to the level of compensation, Section 330(a)(1) of the Bankruptcy Code provides, in pertinent part, that the Court may award to a professional person “reasonable compensation for actual, necessary services rendered....” Section 330(a)(3)(A), in turn, provides:

In determining the amount of reasonable compensation to be awarded, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. § 330(a)(3)(A). The clear Congressional intent and policy expressed in this statute is to provide for adequate compensation in order to continue to attract qualified and competent bankruptcy practitioners to bankruptcy cases.

16. This bankruptcy case involves millions of pages of documents and thousands of pages of deposition transcripts and exhibits. As shown by this Application and the supporting documents, Skoda Minotti, and Mr. Klein in particular, has utilized its institutional knowledge of the Debtor's bankruptcy case to efficiently and expeditiously prepare numerous expert reports, testify at expert witness depositions and at trial, and consult with the Trustee and his counsel about ongoing litigation. Skoda Minotti also preliminarily reconciled the several thousand claims filed in this case against the Debtor's books and records. The compensation sought by Skoda Minotti for the services it is providing to the estate is appropriate given its level of expertise, and those services are necessary for the Trustee's forensic examination of the Debtor's assets and liabilities and his pursuit of litigation to recover assets for the estate, including, but not limited to, the Fortress Litigation, the Laikin Litigation and the National Lampoon Litigation.

REIMBURSEMENT OF EXPENSES

17. Skoda Minotti incurred actual and necessary out-of-pocket expenses in connection with rendering professional services to the estate in the sums indicated in Exhibit C. These expenses are comprised of the actual shipping costs associated with mailing certain materials and the travel costs associated with attendance at meetings, depositions and trial. Skoda Minotti respectfully requests full reimbursement for its out-of-pocket expenses.

CONCLUSION

18. No agreement or understanding exists between Skoda Minotti and any other person for the sharing of any compensation to be received for professional services rendered or to be rendered in connection with this case.

19. Except as set forth in this Application, no prior application has been made in this or any other court for the relief requested in the Application for the Application Period.

WHEREFORE, Skoda Minotti respectfully requests that this Court enter an order:

- a) approving the allowance for compensation of professional services rendered to the estate from September 1, 2013 through and including August 31, 2014, in the total sum of \$298,941.75;
- b) approving the reimbursement of Skoda Minotti's out-of-pocket expenses incurred in connection with the rendering of such professional services from September 1, 2013 through and including August 31, 2014, in the total sum of \$156.93;
- c) authorizing and directing the estate to pay compensation to Skoda Minotti in the amount of **\$59,788.35**, representing the total amount for professional services rendered by Skoda Minotti during the period of September 1, 2013 through and including August 31, 2014, *less* amounts that have been paid by the estate as of the date of this Application (as described on pages 3-4); and
- d) granting such other and further relief as this Court may deem just and proper.

Dated: September 30, 2014

Respectfully submitted,

/s/ Howard L. Klein

Howard L. Klein, Partner
Skoda, Minotti & Co., Certified Public
Accountants, an Ohio corporation
6685 Beta Drive
Mayfield Village, Ohio 44143
Telephone: 440.605.7142
Email: hklein@skodaminotti.com

Electronically filed on behalf of Skoda Minotti
by,

/s/ Alexis C. Osburn

Joseph F. Hutchinson, Jr. (0018210)
David F. Proaño (0078838)
Alexis C. Osburn (0083642)
Baker & Hostetler LLP
PNC Center
1900 East 9th Street, Suite 3200
Cleveland, OH 44114-3482
Telephone: 216.621.0200
Facsimile: 216.696.0740
Email: jhutchinson@bakerlaw.com
 dproano@bakerlaw.com
 aosburn@bakerlaw.com
Counsel for the Trustee

EXHIBIT A

SUMMARY OF HOURLY BILLING RATE AND HOURS BILLED BY SKODA MINOTTI

FAIR FINANCE COMPANY

SKODA MINOTTI

SUMMARY OF HOURS BY PROFESSIONAL

FOR THE PERIOD SEPTEMBER 1, 2013 THROUGH AND INCLUDING AUGUST 31, 2014

<u>PROFESSIONAL</u>	<u>HOURS BILLED</u>	<u>HOURLY RATE</u>	<u>TOTAL FEES BILLED</u>
Klein (pre-July 2014 hours billed at half rate) ³	21.30	\$137.50	\$2,928.75
Klein (pre-July 2014 hours billed at less than half rate) ⁴	3.90	\$125.00	\$487.50
Klein (pre-July 2014 hours billed at standard rate)	830.40 ⁵	\$275.00	\$228,360.00
Klein (post-July 2014 hours billed at standard rate) ⁶	52.20	\$285.00	\$14,877.00
Bigrigg (hours billed at half rate)	1.60	\$90.00	\$144.00
Bigrigg (hours billed at standard rate)	116.90	\$180.00	\$21,042.00
Gibson	0.30	\$325.00	\$97.50
Golish	9.70	\$260.00	\$2,522.00
Forbes	0.30	\$365.00	\$109.50
Metzloff	0.80	\$355.00	\$284.00
Ranallo	1.90	\$355.00	\$674.50
Saari	39.20	\$275.00	\$10,780.00
Trivisonno	110.90	\$150.00	\$16,635.00
TOTAL	1,189.40		\$298,941.75

³ Hours billed at half rate for travel time and preparation of fee applications.

⁴ Hours billed at less than half rate for certain administrative tasks and services.

⁵ Total excludes 0.80 hours spent preparing monthly invoices, which were accounted for in invoicing but not billed to the estate.

⁶ Mr. Klein's standard hourly rate rose from \$275.00 per hour to \$285.00 per hour as of July 1, 2014.

EXHIBIT B

DESCRIPTION OF SERVICES PROVIDED BY SKODA MINOTTI

**SKODA MINOTTI**

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

Baker & Hostetler, LLP - Fair Finance Company
3200 National City Center
1900 East 9th Street
Cleveland, OH 44114-3485

Payment Terms: Net 15 Days

Skoda Minotti Tax ID No.: [REDACTED]

Invoice No. 218526

Date 10/25/2013

Client No. 07423.003

For Professional Services Rendered:

Fees for services as outlined in the attached. \$ 33,974.75

Expenses as outlined in the attached 55.30

Current Amount Due 34,030.05

Prior Balance 0.00Total Amount Due \$ 34,030.05

REMITTANCE FORM

CLIENT NAME : Baker & Hostetler, LLP - Fair Finance Company

CLIENT NUMBER: 07423.003

INVOICE NUMBER: 218526

NAME ON CREDIT CARD _____

AMERICAN EXPRESS _____

DISCOVER _____

MASTER CARD _____

VISA _____

CREDIT CARD NUMBER _____

EXPIRATION DATE _____

SIGNATURE _____

CHECK NUMBER _____

AMOUNT PAID _____

Past due accounts will be charged a late payment fee of 1% per month (12% annually)

Cleveland | 6685 Beta Drive, Mayfield Village, Ohio 44143 | Phone: (440) 449-6800 | Fax: (440) 646-1615
Akron | 3875 Embassy Parkway, Suite 200, Fairlawn, Ohio 44333 | Phone: (330) 668-1100 | Fax: (440) 646-1615
Tampa | 4301 Anchor Plaza Parkway, Suite 140, Tampa, Florida 33634 | Phone: (813) 288-8826 | Fax: (813) 288-8836
Tampa | 201 E. Kennedy Blvd., Suite 1950, Tampa, Florida 33602 | Phone: (813) 261-4716 | Fax: (813) 221-2711
www.skodaminotti.com

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	HOURS	FEES
		Total	Total
1	Secured and closed 7 branch offices		
2	Secured and maintained complex computer system consisting of 30 servers		
3	Learned various computer programs used by Fair including MAS200 (accounting system), Quick Books (accounting system), MIMCS (investor system), Fortis (dealer system)		
4	Assisted dealers in their transition to another funding source and ongoing inquiries.		
5	Assisted consumers with their financing loans		
6	Determined outstanding investment certificates and earned interest for 5000 investors as of 2/7/10. Prepared roll forward of investor activity from 2006 through 2009.		
7	Government compliance issues including issuing final payroll reports for 2010, preparation and transmitting electronically over 5000 Form 1099s for 2009, investor Form 1099 inquiries, 401K plan dissolution, COBRA issues,		
8	Analysis of pre-petition and post-petition creditors		
8.5	Analysis of proof of claims		
9	Preparation of SOFA and bankruptcy schedules		
10	Reviewed and monitor collections on finance receivable performed by Duvera	3.50	\$962.50
11	Record management for records not seized by FBI. Reviewed, indexed 150 boxes from home office		
12	Closed Fair Finance accounting books for months ending 11/30/09, 12/31/09 and 1/31/10		
13	Maintained accounting books for Fair finance during Trustee period of 2/2010 through 12/2011		
14	Traveled to Indianapolis to review 500 boxes of records seized by FBI		
15	Access to FBI records after 5/31/10, limited to scanned documents which requires significant more time to locate documents		
16	Meetings and cooperation with government agencies		
17	Analysis of Ponzi scheme		
18	Analysis of Fair Finance and Fair Holdings Insolvency for McKibbin report		
19	Analysis of fraudulent transfers		
20	Substantive consolidation		
21	Durham and Cochran general investigations		
22	Analysis of over 70 related companies which conducted business that affected Fair Finance		
23	Investigated real estate transactions involving Durham and Cochran		
24	Investigated auto transactions and other assets		
25	Tracing of Fair Finance cash movement through the numerous companies controlled by Durham		
26	Investigated Durham's dealings with alleged third party companies such as Cell Star and National Lampoon		
27	Investigated Durham's dealings with alleged third party Daniel Laikin	86.50	\$23,691.25
28	Investigated financing deals with Textron, Summit, Brevet and Fortress		
29	Investigated accounting firms		
30			
31			
32	General: meetings, background, emails, planning, mail	0.30	\$82.50
33	Prepared 3rd fee application @ 50%	7.50	\$1,031.25
34	Travel at 50%	8.10	\$1,037.75
101	Preparation of expert report for McKibbin matter		
102	Fortress / Textron litigation	30.70	\$7,169.50
103	Report for Fraudulent transfer litigation		
104	Criminal Trial		
105	National lampoon		
Totals		136.60	\$33,974.75

Average

\$248.72

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Ref #	Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
10	Friday, September 06, 2013	2013	9/2013	Duvera issues	10	Klein		0.90	\$275.00	\$247.50
65	Monday, September 30, 2013	2013	9/2013	Duvera issues	10	Klein		2.60	\$275.00	\$715.00
7	Tuesday, September 03, 2013	2013	9/2013	Laikin litigation	27	Klein		5.00	\$275.00	\$1,375.00
12	Saturday, September 07, 2013	2013	9/2013	Laikin litigation	27	Klein		4.50	\$275.00	\$1,237.50
13	Sunday, September 08, 2013	2013	9/2013	Laikin litigation	27	Klein		3.20	\$275.00	\$880.00
14	Sunday, September 08, 2013	2013	9/2013	Laikin litigation	27	Klein		1.60	\$275.00	\$440.00
15	Monday, September 09, 2013	2013	9/2013	Laikin litigation	27	Klein		1.60	\$275.00	\$440.00
17	Monday, September 09, 2013	2013	9/2013	Laikin litigation	27	Klein		5.00	\$275.00	\$1,375.00
18	Monday, September 09, 2013	2013	9/2013	Laikin litigation	27	Klein		0.70	\$137.50	\$96.25
19	Monday, September 09, 2013	2013	9/2013	Laikin litigation	27	Klein		3.60	\$275.00	\$990.00
20	Tuesday, September 10, 2013	2013	9/2013	Laikin litigation	27	Klein		4.20	\$275.00	\$1,155.00
21	Wednesday, September 11, 2013	2013	9/2013	Laikin litigation	27	Klein		4.50	\$275.00	\$1,237.50
22	Wednesday, September 11, 2013	2013	9/2013	Laikin litigation	27	Klein		3.10	\$275.00	\$852.50
23	Wednesday, September 11, 2013	2013	9/2013	Laikin litigation	27	Klein		4.50	\$275.00	\$1,237.50
24	Thursday, September 12, 2013	2013	9/2013	Laikin litigation	27	Klein		2.70	\$275.00	\$742.50
25	Thursday, September 12, 2013	2013	9/2013	Laikin litigation	27	Klein		4.00	\$275.00	\$1,100.00
26	Friday, September 13, 2013	2013	9/2013	Laikin litigation	27	Klein		1.70	\$275.00	\$467.50
27	Friday, September 13, 2013	2013	9/2013	Laikin litigation	27	Klein		3.70	\$275.00	\$1,017.50
28	Sunday, September 15, 2013	2013	9/2013	Laikin litigation	27	Klein		3.70	\$275.00	\$1,017.50
29	Sunday, September 15, 2013	2013	9/2013	Laikin litigation	27	Klein		3.20	\$275.00	\$880.00
31	Monday, September 16, 2013	2013	9/2013	Laikin litigation	27	Klein		4.00	\$275.00	\$1,100.00
32	Monday, September 16, 2013	2013	9/2013	Laikin litigation	27	Klein		2.20	\$275.00	\$605.00
34	Monday, September 16, 2013	2013	9/2013	Laikin litigation	27	Klein		4.00	\$275.00	\$1,100.00
36	Tuesday, September 17, 2013	2013	9/2013	Laikin litigation	27	Klein		5.80	\$275.00	\$1,585.00
38	Tuesday, September 17, 2013	2013	9/2013	Laikin litigation	27	Klein		2.20	\$275.00	\$605.00
39	Wednesday, September 18, 2013	2013	9/2013	Laikin litigation	27	Klein		0.80	\$275.00	\$220.00
40	Wednesday, September 18, 2013	2013	9/2013	Laikin litigation	27	Klein		2.20	\$275.00	\$605.00
41	Wednesday, September 18, 2013	2013	9/2013	Laikin litigation	27	Klein		1.80	\$275.00	\$495.00
42	Thursday, September 19, 2013	2013	9/2013	Laikin litigation	27	Klein		1.30	\$275.00	\$357.50
44	Thursday, September 19, 2013	2013	9/2013	Laikin litigation	27	Klein		0.50	\$275.00	\$137.50
46	Thursday, September 19, 2013	2013	9/2013	Laikin litigation	27	Klein		1.20	\$275.00	\$330.00
58	Wednesday, September 25, 2013	2013	9/2013	Meeting	32	Klein		0.30	\$275.00	\$82.50
45	Thursday, September 19, 2013	2013	9/2013	Fee application	33	Klein		3.00	\$137.50	\$412.50
48	Monday, September 23, 2013	2013	9/2013	Fee application	33	Klein		3.50	\$137.50	\$481.25
50	Monday, September 23, 2013	2013	9/2013	Fee application	33	Klein		1.00	\$137.50	\$137.50
16	Monday, September 09, 2013	2013	9/2013	Travel time	34	Klein		0.70	\$137.50	\$96.25
30	Monday, September 16, 2013	2013	9/2013	Travel time	34	Klein		0.70	\$137.50	\$96.25
33	Monday, September 16, 2013	2013	9/2013	Travel time	34	Klein		0.70	\$137.50	\$96.25
35	Tuesday, September 17, 2013	2013	9/2013	Travel time	34	Klein		0.70	\$137.50	\$96.25
37	Tuesday, September 17, 2013	2013	9/2013	Travel time	34	Klein		0.70	\$137.50	\$96.25
43	Thursday, September 19, 2013	2013	9/2013	Travel time	34	Klein		0.70	\$137.50	\$96.25
47	Thursday, September 19, 2013	2013	9/2013	Travel time	34	Klein		0.70	\$137.50	\$96.25
51	Tuesday, September 24, 2013	2013	9/2013	Travel time	34	Klein		0.80	\$137.50	\$110.00
53	Tuesday, September 24, 2013	2013	9/2013	Travel time	34	Klein		0.80	\$137.50	\$110.00
54	Tuesday, September 24, 2013	2013	9/2013	Travel time	34	Bigrigg		0.80	\$90.00	\$72.00
56	Tuesday, September 24, 2013	2013	9/2013	Travel time	34	Bigrigg		0.80	\$90.00	\$72.00
								105.90		26,805.25

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Ref #	Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
6	Tuesday, September 03, 2013	2013	9/2013	Fortress litigation	102	Klein		1.50	\$275.00	\$412.50
8	Friday, September 06, 2013	2013	9/2013	Fortress litigation	102	Klein		1.50	\$275.00	\$412.50
9	Friday, September 06, 2013	2013	9/2013	Fortress litigation	102	Klein		1.50	\$275.00	\$412.50
11	Friday, September 06, 2013	2013	9/2013	Fortress litigation	102	Klein		0.90	\$275.00	\$247.50
49	Monday, September 23, 2013	2013	9/2013	Fortress litigation	102	Klein		1.50	\$275.00	\$412.50
52	Tuesday, September 24, 2013	2013	9/2013	Fortress litigation	102	Klein		3.00	\$275.00	\$825.00
55	Tuesday, September 24, 2013	2013	9/2013	Fortress litigation	102	Bigrigg		3.00	\$180.00	\$540.00
57	Wednesday, September 25, 2013	2013	9/2013	Fortress litigation	102	Klein		1.40	\$275.00	\$385.00
59	Wednesday, September 25, 2013	2013	9/2013	Fortress litigation	102	Klein		0.30	\$275.00	\$82.50
60	Wednesday, September 25, 2013	2013	9/2013	Fortress litigation	102	Klein		0.90	\$275.00	\$247.50
61	Wednesday, September 25, 2013	2013	9/2013	Fortress litigation	102	Bigrigg		3.50	\$180.00	\$630.00
62	Thursday, September 26, 2013	2013	9/2013	Fortress litigation	102	Klein		2.30	\$275.00	\$632.50
63	Thursday, September 26, 2013	2013	9/2013	Fortress litigation	102	Bigrigg		0.70	\$180.00	\$126.00
64	Friday, September 27, 2013	2013	9/2013	Fortress litigation	102	Bigrigg		0.80	\$180.00	\$144.00
66	Monday, September 30, 2013	2013	9/2013	Fortress litigation	102	Klein		2.50	\$275.00	\$687.50
67	Monday, September 30, 2013	2013	9/2013	Fortress litigation	102	Bigrigg		4.10	\$180.00	\$738.00
68	Monday, September 30, 2013	2013	9/2013	Fortress litigation	102	Bigrigg		1.30	\$180.00	\$234.00
								30.70		7,169.50

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Ref #	Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
								136.60		33,974.75

Howard L. Klein Co.
Detail of Expenses
Exhibit C

Date	Code	Description of Expenses	Amount	copy of invoice
9/19/2013	Parking	Akron parking lot for Laikin trial	\$5.25	
9/20/2013	Parking	Akron parking lot for Laikin trial	\$5.25	
9/22/2013	Parking	Akron parking lot for Laikin trial	\$5.25	
9/24/2013	Mileage	70 miles to/from storage facilities in Cuyahoga Falls (.57 per mile)	\$39.55	
		Total	\$55.30	



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

Baker & Hostetler, LLP - Fair Finance Company
3200 National City Center
1900 East 9th Street
Cleveland, OH 44114-3485

Payment Terms: Net 15 Days

Skoda Minotti Tax ID No.: [REDACTED]

Invoice No. 219835

Date 11/15/2013

Client No. 07423.003

For Professional Services Rendered:

Fees for October, 2013 services as outlined in the attached.	\$ 32,395.50
Current Amount Due	32,395.50
Prior Balance	34,030.05
Total Amount Due	\$ 66,425.55

CLIENT NAME : Baker & Hostetler, LLP - Fair Finance Company	REMITTANCE FORM CLIENT NUMBER: 07423.003	INVOICE NUMBER: 219835
NAME ON CREDIT CARD _____		
AMERICAN EXPRESS _____	DISCOVER _____	MASTER CARD _____
CREDIT CARD NUMBER _____		EXPIRATION DATE _____
SIGNATURE _____		
CHECK NUMBER _____	AMOUNT PAID _____	

Past due accounts will be charged a late payment fee of 1% per month (12% annually)

Cleveland | 6685 Beta Drive, Mayfield Village, Ohio 44143 | Phone: (440) 449-8800 | Fax: (440) 646-1615
Akron | 3675 Embassy Parkway, Suite 200, Fairlawn, Ohio 44333 | Phone: (330) 668-1100 | Fax: (440) 646-1615
Tampa | 201 E. Kennedy Blvd., Suite 1500, Tampa, Florida 33602 | Phone: (813) 288-8826 | Fax: (813) 288-8836
www.skodaminotti.com

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	HOURS	FEES
1	Secured and closed 7 branch offices		
2	Secured and maintained complex computer system consisting of 30 servers		
3	Learned various computer programs used by Fair including MAS200 (accounting system), Quick Books (accounting system), MIMCS (investor system), Fortis (dealer system)		
4	Assisted dealers in their transition to another funding source and ongoing inquiries.	0.20	\$55.00
5	Assisted consumers with their financing loans		
6	Determined outstanding investment certificates and earned interest for 5000 investors as of 2/7/10. Prepared roll forward of investor activity from 2006 through 2009.	0.30	\$82.50
7	Government compliance issues including issuing final payroll reports for 2010, preparation and transmitting electronically over 5000 Form 1099s for 2009, investor Form 1099 inquiries, 401K plan dissolution, COBRA issues,		
8	Analysis of pre-petition and post-petition creditors		
8.5	Analysis of proof of claims		
9	Preparation of SOFA and bankruptcy schedules		
10	Reviewed and monitor collections on finance receivable performed by Duvera		
11	Record management for records not seized by FBI. Reviewed, indexed 150 boxes from home office		
12	Closed Fair Finance accounting books for months ending 11/30/09, 12/31/09 and 1/31/10		
13	Maintained accounting books for Fair finance during Trustee period of 2/2010 through 12/2011		
14	Traveled to Indianapolis to review 500 boxes of records seized by FBI		
15	Access to FBI records after 5/31/10, limited to scanned documents which requires significant more time to locate documents		
16	Meetings and cooperation with government agencies		
17	Analysis of Ponzi scheme		
18	Analysis of Fair Finance and Fair Holdings insolvency for McKibbin report		
19	Analysis of fraudulent transfers	3.00	\$825.00
20	Substantive consolidation		
21	Durham and Cochran general investigations		
22	Analysis of over 70 related companies which conducted business that affected Fair Finance		
23	Investigated real estate transactions involving Durham and Cochran		
24	Investigated auto transactions and other assets		
25	Tracing of Fair Finance cash movement through the numerous companies controlled by Durham		
26	Investigated Durham's dealings with alleged third party companies such as Cell Star and National Lampoon		
27	Investigated Durham's dealings with alleged third party Daniel Laikin	2.90	\$797.50
28	Investigated financing deals with Textron, Summit, Brevet and Fortress		
29	Investigated accounting firms		
30			
31			
32	General; meetings, background, emails, planning, mail		
33	Prepared fee application.	1.00	\$137.50
33A	Prepared monthly invoices	0.80	\$0.00
34	Travel at 50%		
101	Preparation of expert report for McKibbin matter		
102	Fortress / Textron litigation		
103	Report for Fraudulent transfer litigation		
104	Criminal Trial	119.00	\$30,388.00
105	National Lampoon	0.40	\$110.00
	Totals	127.60	\$32,395.50
	Average		\$253.88

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Monday, October 07, 2013	2013	10/2013	Imperial Credit	4	Klein		0.2	\$275.00	\$55.00
Thursday, October 03, 2013	2013	10/2013	Investors	6	Klein		0.3	\$275.00	\$82.50
Wednesday, October 02, 2013	2013	10/2013	Declarations	19	Klein		0.3	\$275.00	\$82.50
Monday, October 07, 2013	2013	10/2013	Fraudulent Conveyance	19	Klein		0.8	\$275.00	\$220.00
Friday, October 11, 2013	2013	10/2013	Fraudulent Conveyance	19	Klein		0.2	\$275.00	\$55.00
Wednesday, October 23, 2013	2013	10/2013	Fraudulent Conveyance	19	Klein		0.5	\$275.00	\$137.50
Wednesday, October 23, 2013	2013	10/2013	Fraudulent Conveyance	19	Klein		0.2	\$275.00	\$55.00
Tuesday, October 29, 2013	2013	10/2013	Fraudulent Conveyance	19	Klein		0.5	\$275.00	\$137.50
Tuesday, October 29, 2013	2013	10/2013	Fraudulent Conveyance	19	Klein		0.5	\$275.00	\$137.50
Tuesday, October 29, 2013	2013	10/2013	Laikin	27	Klein		2.9	\$275.00	\$797.50
Friday, October 11, 2013	2013	10/2013	Fee application	33	Klein		1.0	\$137.50	\$137.50
Monday, October 07, 2013	2013	10/2013	Monthly invoice	33-A	Klein		0.8	\$0.00	\$0.00
Monday, October 07, 2013	2013	10/2013	National Lampoon	105	Klein		0.4	\$275.00	\$110.00
							8.6		2,007.5

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Year	Month	Project	Grouping	Staff	Description	Hours	Billing rate	Fees
Tuesday, October 01, 2013	2013	10/2013	Rebuttal report	102	Klein		4.8	\$275.00	\$1,320.00
Tuesday, October 01, 2013	2013	10/2013	Fortress litigation	102	Bigrigg		6.5	\$180.00	\$1,170.00
Wednesday, October 02, 2013	2013	10/2013	Rebuttal report	102	Klein		3.5	\$275.00	\$962.50
Wednesday, October 02, 2013	2013	10/2013	Fortress litigation	102	Bigrigg		3.8	\$180.00	\$684.00
Thursday, October 03, 2013	2013	10/2013	Rebuttal report	102	Klein		3.1	\$275.00	\$852.50
Thursday, October 03, 2013	2013	10/2013	Rebuttal report	102	Klein		2.6	\$275.00	\$715.00
Thursday, October 03, 2013	2013	10/2013	Fortress litigation	102	Bigrigg		1.2	\$180.00	\$216.00
Friday, October 04, 2013	2013	10/2013	Rebuttal report	102	Klein		1.6	\$275.00	\$440.00
Monday, October 07, 2013	2013	10/2013	Rebuttal report	102	Klein		4.1	\$275.00	\$1,127.50
Tuesday, October 08, 2013	2013	10/2013	Rebuttal report	102	Klein		2.5	\$275.00	\$687.50
Wednesday, October 09, 2013	2013	10/2013	Rebuttal report	102	Klein		3.5	\$275.00	\$962.50
Thursday, October 10, 2013	2013	10/2013	Rebuttal report	102	Klein		2.8	\$275.00	\$770.00
Friday, October 11, 2013	2013	10/2013	Rebuttal report	102	Klein		0.5	\$275.00	\$137.50
Friday, October 11, 2013	2013	10/2013	Rebuttal report	102	Klein		0.9	\$275.00	\$247.50
Friday, October 11, 2013	2013	10/2013	Rebuttal report	102	Klein		3.6	\$275.00	\$990.00
Saturday, October 12, 2013	2013	10/2013	Rebuttal report	102	Klein		2.8	\$275.00	\$770.00
Sunday, October 13, 2013	2013	10/2013	Rebuttal report	102	Klein		2.7	\$275.00	\$742.50
Monday, October 14, 2013	2013	10/2013	Rebuttal report	102	Klein		0.7	\$275.00	\$192.50
Monday, October 14, 2013	2013	10/2013	Rebuttal report	102	Klein		1.2	\$275.00	\$330.00
Monday, October 14, 2013	2013	10/2013	Rebuttal report	102	Klein		2.5	\$275.00	\$687.50
Tuesday, October 15, 2013	2013	10/2013	Rebuttal report	102	Klein		1.2	\$275.00	\$330.00
Tuesday, October 15, 2013	2013	10/2013	Rebuttal report	102	Klein		2.0	\$275.00	\$550.00
Tuesday, October 15, 2013	2013	10/2013	Rebuttal report	102	Klein		3.0	\$275.00	\$825.00
Wednesday, October 16, 2013	2013	10/2013	Rebuttal report	102	Klein		1.3	\$275.00	\$357.50
Wednesday, October 16, 2013	2013	10/2013	Rebuttal report	102	Klein		1.2	\$275.00	\$330.00
Wednesday, October 16, 2013	2013	10/2013	Rebuttal report	102	Klein		1.8	\$275.00	\$495.00
Thursday, October 17, 2013	2013	10/2013	Rebuttal report	102	Klein		2.5	\$275.00	\$687.50
Thursday, October 17, 2013	2013	10/2013	Rebuttal report	102	Klein		0.3	\$275.00	\$82.50
Thursday, October 17, 2013	2013	10/2013	Rebuttal report	102	Klein		2.5	\$275.00	\$687.50
Friday, October 18, 2013	2013	10/2013	Rebuttal report	102	Klein		2.7	\$275.00	\$742.50
Monday, October 21, 2013	2013	10/2013	Rebuttal report	102	Klein		6.2	\$275.00	\$1,705.00
Monday, October 21, 2013	2013	10/2013	Fortress litigation	102	Bigrigg		3.0	\$180.00	\$540.00
Tuesday, October 22, 2013	2013	10/2013	Rebuttal report	102	Klein		5.0	\$275.00	\$1,375.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Wednesday, October 23, 2013	2013	10/2013	Fortress litigation	102	Klein		3.2	\$275.00	\$880.00
Wednesday, October 23, 2013	2013	10/2013	Rebuttal report	102	Klein		0.3	\$275.00	\$82.50
Wednesday, October 23, 2013	2013	10/2013	Rebuttal report	102	Klein		1.7	\$275.00	\$467.50
Wednesday, October 23, 2013	2013	10/2013	Fortress litigation	102	Bigrigg		1.3	\$180.00	\$234.00
Thursday, October 24, 2013	2013	10/2013	Fortress litigation	102	Klein		4.0	\$275.00	\$1,100.00
Thursday, October 24, 2013	2013	10/2013	Fortress litigation	102	Klein		0.2	\$275.00	\$55.00
Thursday, October 24, 2013	2013	10/2013	Fortress litigation	102	Bigrigg		3.3	\$180.00	\$594.00
Friday, October 25, 2013	2013	10/2013	Fortress litigation	102	Klein		5.2	\$275.00	\$1,430.00
Friday, October 25, 2013	2013	10/2013	Fortress litigation	102	Ranallo		1.9	\$355.00	\$674.50
Friday, October 25, 2013	2013	10/2013	Fortress litigation	102	Bigrigg		7.1	\$180.00	\$1,278.00
Monday, October 28, 2013	2013	10/2013	Fortress litigation	102	Klein		2.2	\$275.00	\$605.00
Tuesday, October 29, 2013	2013	10/2013	Fortress litigation	102	Klein		1.0	\$275.00	\$275.00
							119.0		30,388.0

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
							127.6		32,395.50
									\$253.88



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

Baker & Hostetler, LLP - Fair Finance Company
3200 National City Center
1900 East 9th Street
Cleveland, OH 44114-3485

Payment Terms: Net 15 Days

Skoda Minotti Tax ID No.: [REDACTED]

Invoice No. 220602

Date 12/20/2013

Client No. 07423.003

For Professional Services Rendered:

November, 2013 fees for services as outlined in the attached. \$ 32,451.00

Current Amount Due 32,451.00

Prior Balance 66,425.55

Total Amount Due \$ 98,876.55

REMITTANCE FORM

CLIENT NAME : Baker & Hostetler, LLP - Fair Finance Company

CLIENT NUMBER: 07423.003

INVOICE NUMBER: 220602

NAME ON CREDIT CARD

AMERICAN EXPRESS DISCOVER MASTER CARD VISA

CREDIT CARD NUMBER EXPIRATION DATE

SIGNATURE

CHECK NUMBER AMOUNT PAID

Past due accounts will be charged a late payment fee of 1% per month (12% annually)

Cleveland | 6685 Beta Drive, Mayfield Village, Ohio 44143 | Phone: (440) 449-6800 | Fax: (440) 646-1615
Akron | 3875 Embassy Parkway, Suite 200, Fairlawn, Ohio 44333 | Phone: (330) 668-1100 | Fax: (440) 646-1615
Tampa | 201 E. Kennedy Blvd., Suite 1500, Tampa, Florida 33602 | Phone: (813) 288-8826 | Fax: (813) 288-8836
www.skodaminotti.com

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	Hours	Fees
1	Secured and closed 7 branch offices		
2	Secured and maintained complex computer system consisting of 30 servers		
3	Learned various computer programs used by Fair including MAS200 (accounting system), Quick Books (accounting system), MIMCS (investor system), Fortis (dealer system)		
4	Assisted dealers in their transition to another funding source and ongoing inquiries. Prepared analysis of Imperial Credit monthly collection reports.	0.3	82.50
5	Assisted consumers with their financing loans		
6	Determined outstanding investment certificates and earned interest for 5000 investors as of 2/7/10. Prepared roll forward of investor activity from 2006 through 2009.		
7	Government compliance issues including issuing final payroll reports for 2010, preparation and transmitting electronically over 5000 Form 1099s for 2009, investor Form 1099 inquiries, 401K plan dissolution, COBRA issues,	0.5	137.50
8	Analysis of pre-petition and post-petition creditors		
8.5	Analysis of proof of claims		
8.7	Reconciliation of Claims	3.9	958.50
9	Preparation of SOFA and bankruptcy schedules		
10	Reviewed and monitor collections on finance receivable performed by Duvera	1.6	440.00
11	Record management for records not seized by FBI. Reviewed, indexed 150 boxes from home office		
12	Closed Fair Finance accounting books for months ending 11/30/09, 12/31/09 and 1/31/10		
13	Maintained accounting books for Fair finance during Trustee period of 2/2010 through 12/2011		
14	Traveled to Indianapolis to review 500 boxes of records seized by FBI		
15	Access to FBI records after 5/31/10, limited to scanned documents which requires significant more time to locate documents		
16	Meetings and cooperation with government agencies		
17	Analysis of Ponzi scheme		
18	Analysis of Fair Finance and Fair Holdings insolvency for McKibbin report		
19	Analysis of fraudulent transfers	0.3	82.50
20	Substantive consolidation		
21	Durham and Cochran general investigations	2.4	660.00
22	Analysis of over 70 related companies which conducted business that affected Fair Finance	0.6	165.00
23	Investigated real estate transactions involving Durham and Cochran		
24	Investigated auto transactions and other assets		
25	Tracing of Fair Finance cash movement through the numerous companies controlled by Durham		
26	Investigated Durham's dealings with alleged third party companies such as Cell Star and National Lampoon		
27	Investigated Durham's dealings with alleged third party Daniel Laikin	0.7	192.50
28	Investigated financing deals with Textron, Summit, Brevet and Fortress		
29	Investigated accounting firms		
30			
31			
32	General; meetings, background, emails, planning, mail		
33	Prepared fee application.		
34	Travel at 50%		
101	Preparation of expert report for McKibbin matter		
102	Fortress / Textron litigation	110.9	29,595.00
103	Report for Fraudulent transfer litigation		
104	Criminal Trial		
105	National lampoon	0.5	137.50
	Totals	121.70	32,451.00
	Average	266.65	

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Monday, November 04, 2013	2013	Nov-13	Imperial Credit	4	Klein		0.30	\$275.00	\$82.50
Friday, November 15, 2013	2013	Nov-13	IRS issues	7	Klein		0.50	\$275.00	\$137.50
#####	2013	Nov-13	Claim reconciliation	8.7	Klein		0.10	\$275.00	\$27.50
Thursday, November 07, 2013	2013	Nov-13	Claim reconciliation	8.7	Klein		1.20	\$275.00	\$330.00
Thursday, November 07, 2013	2013	Nov-13	Claim reconciliation	8.7	Klein		1.00	\$275.00	\$275.00
Thursday, November 07, 2013	2013	Nov-13	Claim reconciliation	8.7	Bigrigg		1.20	\$180.00	\$216.00
Monday, November 25, 2013	2013	Nov-13	Claim reconciliation	8.7	Klein		0.40	\$275.00	\$110.00
Thursday, November 14, 2013	2013	Nov-13	Duvera	10	Klein		1.10	\$275.00	\$302.50
Monday, November 25, 2013	2013	Nov-13	Duvera	10	Klein		0.50	\$275.00	\$137.50
#####	2013	Nov-13	Fraudulent Transfers	19	Klein		0.30	\$275.00	\$82.50
Monday, November 18, 2013	2013	Nov-13	Durham	21	Klein		0.90	\$275.00	\$247.50
Monday, November 18, 2013	2013	Nov-13	Durham	21	Klein		1.50	\$275.00	\$412.50
Tuesday, November 26, 2013	2013	Nov-13	Daimond Investments	22	Klein		0.30	\$275.00	\$82.50
Tuesday, November 26, 2013	2013	Nov-13	Daimond Investments	22	Klein		0.30	\$275.00	\$82.50
Monday, November 18, 2013	2013	Nov-13	Laikin	27	Klein		0.70	\$275.00	\$192.50
Friday, November 01, 2013	2013	Nov-13	National Lampoon	105	Klein		0.50	\$275.00	\$137.50
							10.80		2,856.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Year	Month	Project	Grouping	Staff	Description	Hours	Billing rate	Fees
Friday, November 01, 2013	2013	Nov-13	Fortress	102	Klein		0.60	\$275.00	\$165.00
Friday, November 01, 2013	2013	Nov-13	Fortress	102	Klein		6.00	\$275.00	\$1,650.00
Saturday, November 02, 2013	2013	Nov-13	Fortress	102	Klein		4.00	\$275.00	\$1,100.00
Monday, November 04, 2013	2013	Nov-13	Fortress	102	Klein		5.60	\$275.00	\$1,540.00
Monday, November 04, 2013	2013	Nov-13	Fortress	102	Klein		3.00	\$275.00	\$825.00
Tuesday, November 05, 2013	2013	Nov-13	Fortress	102	Klein		3.70	\$275.00	\$1,017.50
Tuesday, November 05, 2013	2013	Nov-13	Fortress	102	Klein		0.70	\$275.00	\$192.50
Tuesday, November 05, 2013	2013	Nov-13	Fortress	102	Klein		0.50	\$275.00	\$137.50
Tuesday, November 05, 2013	2013	Nov-13	Fortress	102	Klein		1.20	\$275.00	\$330.00
Tuesday, November 05, 2013	2013	Nov-13	Fortress	102	Klein		3.20	\$275.00	\$880.00
#####	2013	Nov-13	Fortress	102	Klein		0.50	\$275.00	\$137.50
#####	2013	Nov-13	Fortress	102	Klein		2.90	\$275.00	\$797.50
#####	2013	Nov-13	Fortress	102	Klein		1.70	\$275.00	\$467.50
#####	2013	Nov-13	Fortress	102	Klein		3.50	\$275.00	\$962.50
Thursday, November 07, 2013	2013	Nov-13	Fortress	102	Klein		0.70	\$275.00	\$192.50
Thursday, November 07, 2013	2013	Nov-13	Fortress	102	Klein		1.70	\$275.00	\$467.50
Thursday, November 07, 2013	2013	Nov-13	Fortress	102	Klein		2.00	\$275.00	\$550.00
Thursday, November 07, 2013	2013	Nov-13	Fortress	102	Klein		2.50	\$275.00	\$687.50
Thursday, November 07, 2013	2013	Nov-13	Fortress	102	Bigrigg		1.10	\$180.00	\$198.00
Friday, November 08, 2013	2013	Nov-13	Fortress	102	Klein		4.50	\$275.00	\$1,237.50
Friday, November 08, 2013	2013	Nov-13	Fortress	102	Klein		3.00	\$275.00	\$825.00
Friday, November 08, 2013	2013	Nov-13	Fortress	102	Bigrigg		2.40	\$180.00	\$432.00
Saturday, November 09, 2013	2013	Nov-13	Fortress	102	Klein		4.40	\$275.00	\$1,210.00
Saturday, November 09, 2013	2013	Nov-13	Fortress	102	Klein		2.70	\$275.00	\$742.50
Sunday, November 10, 2013	2013	Nov-13	Fortress	102	Klein		4.20	\$275.00	\$1,155.00
Sunday, November 10, 2013	2013	Nov-13	Fortress	102	Klein		1.20	\$275.00	\$330.00
Sunday, November 10, 2013	2013	Nov-13	Fortress	102	Klein		2.20	\$275.00	\$605.00
Sunday, November 10, 2013	2013	Nov-13	Fortress	102	Klein		2.40	\$275.00	\$660.00
Monday, November 11, 2013	2013	Nov-13	Fortress	102	Klein		0.70	\$275.00	\$192.50
Monday, November 11, 2013	2013	Nov-13	Fortress	102	Klein		1.80	\$275.00	\$495.00
Monday, November 11, 2013	2013	Nov-13	Fortress	102	Klein		1.50	\$275.00	\$412.50
Monday, November 11, 2013	2013	Nov-13	Fortress	102	Klein		3.70	\$275.00	\$1,017.50
Monday, November 11, 2013	2013	Nov-13	Fortress	102	Klein		3.50	\$275.00	\$962.50
Tuesday, November 12, 2013	2013	Nov-13	Fortress	102	Klein		3.20	\$275.00	\$880.00
Tuesday, November 12, 2013	2013	Nov-13	Fortress	102	Klein		1.90	\$275.00	\$522.50
Tuesday, November 12, 2013	2013	Nov-13	Fortress	102	Klein		6.50	\$275.00	\$1,787.50
Thursday, November 14, 2013	2013	Nov-13	Fortress	102	Klein		1.00	\$275.00	\$275.00
Friday, November 15, 2013	2013	Nov-13	Fortress	102	Gibson		0.30	\$325.00	\$97.50
Monday, November 18, 2013	2013	Nov-13	Fortress	102	Klein		2.60	\$275.00	\$715.00
Friday, November 22, 2013	2013	Nov-13	Fortress	102	Klein		0.70	\$275.00	\$192.50
Sunday, November 24, 2013	2013	Nov-13	Fortress	102	Klein		1.40	\$275.00	\$385.00
Monday, November 25, 2013	2013	Nov-13	Fortress	102	Klein		2.30	\$275.00	\$632.50
Tuesday, November 26, 2013	2013	Nov-13	Fortress	102	Klein		3.10	\$275.00	\$852.50

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Tuesday, November 26, 2013	2013	Nov-13	Fortress	102	Klein		0.70	\$125.00	\$87.50
#####	2013	Nov-13	Fortress	102	Klein		0.70	\$275.00	\$192.50
#####	2013	Nov-13	Fortress	102	Klein		3.20	\$125.00	\$400.00
							110.90		29,595.00

**Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B**

Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
							121.70		32,451.00



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

Baker & Hostettler, LLP - Fair Finance Company
3200 National City Center
1900 East 9th Street
Cleveland, OH 44114-3485

Payment Terms: Net 15 Days

Skoda Minotti Tax ID No.: [REDACTED]

Invoice No. 220917

Date 01/08/2014

Client No. 07423.003

For Professional Services Rendered:

December, 2013 fees for services as outlined in the attached.

\$ 5,857.50

Current Amount Due 5,857.50

Prior Balance 99,540.81

Total Amount Due \$ 105,398.31

REMITTANCE FORM

CLIENT NAME : Baker & Hostettler, LLP - Fair Finance Company

CLIENT NUMBER: 07423.003

INVOICE NUMBER: 220917

NAME ON CREDIT CARD

AMERICAN EXPRESS

DISCOVER

MASTER CARD

VISA

CREDIT CARD NUMBER

EXPIRATION DATE

SIGNATURE

CHECK NUMBER

AMOUNT PAID

Past due accounts will be charged a late payment fee of 1% per month (12% annually)

Cleveland | 6685 Beta Drive, Mayfield Village, Ohio 44143 | Phone: (440) 449-6800 | Fax: (440) 646-1615
Akron | 3875 Embassy Parkway, Suite 200, Fairlawn, Ohio 44333 | Phone: (330) 688-1100 | Fax: (440) 646-1615
Tampa | 201 E. Kennedy Blvd., Suite 1503, Tampa, Florida 33602 | Phone: (813) 288-8826 | Fax: (813) 288-8836
www.skodaminotti.com

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	Hours	Fees
1	Secured and closed 7 branch offices		
2	Secured and maintained complex computer system consisting of 30 servers		
3	Learned various computer programs used by Fair including MAS200 (accounting system), Quick Books (accounting system), MIMCS (investor system), Fortis (dealer system)		
4	Assisted dealers in their transition to another funding source and ongoing inquiries.		
5	Assisted consumers with their financing loans		
6	Determined outstanding investment certificates and earned interest for 5000 investors as of 2/7/10. Prepared roll forward of investor activity from 2006 through 2009.		
7	Government compliance issues including issuing final payroll reports for 2010, preparation and transmitting electronically over 5000 Form 1099s for 2009, investor Form 1099 inquiries, 401K plan dissolution, COBRA issues.		
8	Analysis of pre-petition and post-petition creditors		
8.5	Analysis of proof of claims		
8.7	Claim reconciliations	15.10	\$4,152.50
9	Preparation of SOFA and bankruptcy schedules		
10	Reviewed and monitor collections on finance receivable performed by Duvera	0.50	\$137.50
11	Record management for records not seized by FBI. Reviewed, indexed 150 boxes from home office		
12	Closed Fair Finance accounting books for months ending 11/30/09, 12/31/09 and 1/31/10		
13	Maintained accounting books for Fair finance during Trustee period of 2/2010 through 12/2011		
14	Traveled to Indianapolis to review 500 boxes of records seized by FBI		
15	Access to FBI records after 5/31/10, limited to scanned documents which requires significant more time to locate documents		
16	Meetings and cooperation with government agencies		
17	Analysis of Ponzi scheme		
18	Analysis of Fair Finance and Fair Holdings insolvency for McKibbin report		
19	Analysis of fraudulent transfers	1.70	\$467.50
20	Substantive consolidation		
21	Durham and Cochran general investigations		
22	Analysis of over 70 related companies which conducted business that affected Fair Finance		
23	Investigated real estate transactions involving Durham and Cochran		
24	Investigated auto transactions and other assets	1.40	\$385.00
25	Tracing of Fair Finance cash movement through the numerous companies controlled by Durham		
26	Investigated Durham's dealings with alleged third party companies such as Cell Star and National Lampoon		
27	Investigated Durham's dealings with alleged third party Daniel Laikin		
28	Investigated financing deals with Textron, Summit, Brevet and Fortress		
29	Investigated accounting firms		
30			
31			
32	General; meetings, background, emails, planning, mail		
33	Prepared fee application.		
34	Travel at 50%		
101	Preparation of expert report for McKibbin matter		
102	Fortress / Textron litigation	4.70	\$715.00
103	Report for Fraudulent transfer litigation		
104	Criminal Trial		
105	National lampoon		
	Totals	23.40	\$5,857.50
	Average		\$250.32

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Tuesday, December 03, 2013	2013	Dec-13	Claim reconciliation	8.7	Klein		1.20	\$275.00	\$330.00
Tuesday, December 03, 2013	2013	Dec-13	Claim reconciliation	8.7	Klein		0.70	\$275.00	\$192.50
Tuesday, December 03, 2013	2013	Dec-13	Claim reconciliation	8.7	Klein		2.50	\$275.00	\$687.50
Tuesday, December 03, 2013	2013	Dec-13	Claim reconciliation	8.7	Klein		3.00	\$275.00	\$825.00
Wednesday, December 04, 2013	2013	Dec-13	Claim reconciliation	8.7	Klein		1.00	\$275.00	\$275.00
Thursday, December 19, 2013	2013	Dec-13	Claim reconciliation	8.7	Klein		0.30	\$275.00	\$82.50
Friday, December 20, 2013	2013	Dec-13	Claim reconciliation	8.7	Klein		4.20	\$275.00	\$1,155.00
Sunday, December 22, 2013	2013	Dec-13	Claim reconciliation	8.7	Klein		1.60	\$275.00	\$440.00
Monday, December 23, 2013	2013	Dec-13	Claim reconciliation	8.7	Klein		0.60	\$275.00	\$165.00
Thursday, December 05, 2013	2013	Dec-13	Duvera	10	Klein		0.10	\$275.00	\$27.50
Monday, December 16, 2013	2013	Dec-13	Duvera	10	Klein		0.40	\$275.00	\$110.00
Monday, December 16, 2013	2013	Dec-13	Fraudulent Transfers	19	Klein		0.50	\$275.00	\$137.50
Tuesday, December 17, 2013	2013	Dec-13	Fraudulent Transfers	19	Klein		1.20	\$275.00	\$330.00
Tuesday, December 31, 2013	2013	Dec-13	Besson litigation	24	Klein		1.40	\$275.00	\$385.00
							18.70		5,142.50

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Monday, December 02, 2013	2013	Dec-13	Fortress	102	Klein		2.50	\$137.50	\$343.75
Monday, December 02, 2013	2013	Dec-13	Fortress	102	Klein		1.70	\$137.50	\$233.75
Monday, December 23, 2013	2013	Dec-13	Fortress	102	Klein		0.50	\$275.00	\$137.50
							4.70		715.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
						Total	23.40		5,857.50
Average billing rate								\$250.32	



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

Baker & Hostettler, LLP - Fair Finance Company
3200 National City Center
1900 East 9th Street
Cleveland, OH 44114-3485

Payment Terms: Net 15 Days

Skoda Minotti Tax ID No.: [REDACTED]

Invoice No. 222689

Date 03/07/2014

Client No. 07423.003

For Professional Services Rendered in connection with the following:

January, 2014 fees for services as outlined in the attached	\$ 28,267.50
Expenses as outlined in the attached	<u>89.63</u>
Current Amount Due	28,357.13
Prior Balance	<u>20,935.75</u>
Total Amount Due	\$ <u>49,292.88</u>

REMITTANCE FORM

CLIENT NAME : Baker & Hostettler, LLP - Fair Finance Company

CLIENT NUMBER: 07423.003

INVOICE NUMBER: 222689

DISCOVER _____

MASTER CARD _____

VISA _____

NAME ON CREDIT CARD _____

CREDIT CARD NUMBER _____ EXPIRATION DATE _____

SIGNATURE _____

CHECK NUMBER _____ AMOUNT PAID _____

Past due accounts will be charged a late payment fee of 1% per month (12% annually)

Cleveland | 6685 Beta Drive, Mayfield Village, Ohio 44143 | Phone: (440) 449-6800 | Fax: (440) 646-1615
Akron | 3320 West Market Street Suite 300, Fairlawn, Ohio 44333 | Phone: (330) 688-1100 | Fax: (440) 646-1615
Tampa | 201 E. Kennedy Blvd., Suite 1500, Tampa, Florida 33602 | Phone: (813) 288-8826 | Fax: (813) 288-8836
www.skodaminotti.com

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	HOURS	FEES
1	Secured and closed 7 branch offices		
2	Secured and maintained complex computer system consisting of 30 servers		
3	Learned various computer programs used by Fair including MAS200 (accounting system), Quick Books (accounting system), MIMCS (investor system), Fortis (dealer system)		
4	Assisted dealers in their transition to another funding source and ongoing inquiries.	0.30	\$82.50
5	Assisted consumers with their financing loans		
6	Determined outstanding investment certificates and earned interest for 5000 investors as of 2/7/10. Prepared roll forward of investor activity from 2006 through 2009.		
7	Government compliance issues including issuing final payroll reports for 2010, preparation and transmitting electronically over 5000 Form 1099s for 2009, investor Form 1099 inquiries, 401K plan dissolution, COBRA issues,		
8	Analysis of pre-petition and post-petition creditors		
8.5	Analysis of proof of claims		
8.7	Claim reconciliations	14.10	\$3,773.00
9	Preparation of SOFA and bankruptcy schedules		
10	Reviewed and monitor collections on finance receivable performed by Duvera	1.20	\$330.00
11	Record management for records not seized by FBI. Reviewed, indexed 150 boxes from home office		
12	Closed Fair Finance accounting books for months ending 11/30/09, 12/31/09 and 1/31/10		
13	Maintained accounting books for Fair finance during Trustee period of 2/2010 through 12/2011		
14	Traveled to Indianapolis to review 500 boxes of records seized by FBI		
15	Access to FBI records after 5/31/10, limited to scanned documents which requires significant more time to locate documents		
16	Meetings and cooperation with government agencies		
17	Analysis of Ponzi scheme		
18	Analysis of Fair Finance and Fair Holdings insolvency for McKibbin report		
19	Analysis of fraudulent transfers	1.70	\$467.50
20	Substantive consolidation		
21	Durham and Cochran general investigations		
22	Analysis of over 70 related companies which conducted business that affected Fair Finance		
23	Investigated real estate transactions involving Durham and Cochran		
24	Investigated auto transactions and other assets	2.30	\$632.50
25	Tracing of Fair Finance cash movement through the numerous companies controlled by Durham		
26	Investigated Durham's dealings with alleged third party companies such as Cell Star and National Lampoon		
27	Investigated Durham's dealings with alleged third party Daniel Laikin		
28	Investigated financing deals with Textron, Summit, Brevet and Fortress		
29	Investigated accounting firms		

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	HOURS	FEES
30			
31			
32	General; meetings, background, emails, planning, mail	0.80	\$220.00
33	Prepared fee application.		
34	Travel at 50%	1.40	\$192.50
101	Preparation of expert report for McKibbon matter		
102	Fortress / Textron litigation	6.70	\$1,842.50
103	Report for Fraudulent transfer litigation		
104	Criminal Trial		
105	National Lampoon	75.90	\$20,727.00
	Totals	104.40	\$28,267.50
	Average		\$270.76

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Sunday, January 05, 2014	Beeson litigation	24	Klein		1.10	\$275.00	\$302.50
Sunday, January 05, 2014	Beeson litigation	24	Klein		0.80	\$275.00	\$220.00
Sunday, January 05, 2014	Beeson litigation	24	Klein		0.20	\$275.00	\$55.00
Monday, January 06, 2014	Beeson litigation	24	Klein		0.20	\$275.00	\$55.00
Monday, January 06, 2014	Collections	19	Klein		0.30	\$275.00	\$82.50
Monday, January 06, 2014	Collections	19	Klein		0.20	\$275.00	\$55.00
Monday, January 06, 2014	Collections	19	Klein		0.40	\$275.00	\$110.00
Monday, January 06, 2014	Collections	19	Klein		0.30	\$275.00	\$82.50
Monday, January 06, 2014	Collections	19	Klein		0.30	\$275.00	\$82.50
Wednesday, January 08, 2014	Imperial Credit	4	Klein		0.30	\$275.00	\$82.50
Thursday, January 09, 2014	Claim reconciliation	8.7	Klein		0.40	\$275.00	\$110.00
Thursday, January 09, 2014	Claim reconciliation	8.7	Klein		0.10	\$275.00	\$27.50
Thursday, January 09, 2014	Duvera	10	Klein		1.10	\$275.00	\$302.50
Thursday, January 09, 2014	Duvera	10	Klein		0.10	\$275.00	\$27.50
Friday, January 10, 2014	National Lampoon	105	Klein		0.20	\$275.00	\$55.00
Saturday, January 11, 2014	National Lampoon	105	Klein		0.80	\$275.00	\$220.00
Monday, January 13, 2014	Collections	19	Klein		0.20	\$275.00	\$55.00
Monday, January 13, 2014	National Lampoon	105	Klein		0.80	\$275.00	\$220.00
Wednesday, January 15, 2014	Claim reconciliation	8.7	Klein		0.60	\$275.00	\$165.00
Tuesday, January 21, 2014	Claim reconciliation	8.7	Klein		0.50	\$275.00	\$137.50

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Tuesday, January 21, 2014	Claim reconciliation	8.7	Klein		0.20	\$275.00	\$55.00
Wednesday, January 22, 2014	Claim reconciliation	8.7	Klein		0.50	\$275.00	\$137.50
Wednesday, January 22, 2014	Claim reconciliation	8.7	Klein		0.50	\$275.00	\$137.50
Wednesday, January 22, 2014	Claim reconciliation	8.7	Klein		0.20	\$275.00	\$55.00
Wednesday, January 22, 2014	Claim reconciliation	8.7	Klein		0.80	\$275.00	\$220.00
Wednesday, January 22, 2014	Claim reconciliation	8.7	Klein		0.30	\$275.00	\$82.50
Wednesday, January 22, 2014	Claim reconciliation	8.7	Bigg		1.10	\$180.00	\$198.00
Thursday, January 23, 2014	Claim reconciliation	8.7	Klein		4.50	\$275.00	\$1,237.50
Friday, January 24, 2014	Claim reconciliation	8.7	Klein		1.20	\$275.00	\$330.00
Friday, January 24, 2014	Claim reconciliation	8.7	Klein		0.20	\$275.00	\$55.00
Friday, January 24, 2014	Claim reconciliation	8.7	Klein		3.00	\$275.00	\$825.00
Friday, January 24, 2014	National Lampoon	105	Klein		0.50	\$275.00	\$137.50
Friday, January 24, 2014	National Lampoon	105	Klein		0.50	\$275.00	\$137.50
Friday, January 24, 2014	National Lampoon	105	Golish		0.40	\$260.00	\$104.00
Friday, January 24, 2014	National Lampoon	105	Saari		1.40	\$275.00	\$385.00
Friday, January 24, 2014	Trustee accounting	32	Klein		0.20	\$275.00	\$55.00
Friday, January 24, 2014	Trustee accounting	32	Klein		0.60	\$275.00	\$165.00
Saturday, January 25, 2014	National Lampoon	105	Klein		4.20	\$275.00	\$1,155.00
Sunday, January 26, 2014	National Lampoon	105	Klein		3.00	\$275.00	\$825.00
Sunday, January 26, 2014	National Lampoon	105	Klein		2.00	\$275.00	\$550.00
Monday, January 27, 2014	National Lampoon	105	Klein		6.00	\$275.00	\$1,650.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Tuesday, January 28, 2014	National Lampoon	105	Klein		5.70	\$275.00	\$1,567.50
Tuesday, January 28, 2014	National Lampoon	105	Klein		0.30	\$275.00	\$82.50
Tuesday, January 28, 2014	National Lampoon	105	Klein		2.50	\$275.00	\$687.50
Tuesday, January 28, 2014	National Lampoon	105	Golish		0.30	\$260.00	\$78.00
Tuesday, January 28, 2014	National Lampoon	105	Saari		2.10	\$275.00	\$577.50
Tuesday, January 28, 2014	Travel		Klein		0.70	\$137.50	\$96.25
Tuesday, January 28, 2014	Travel		Klein		0.70	\$137.50	\$96.25
Wednesday, January 29, 2014	National Lampoon	105	Klein		0.70	\$275.00	\$192.50
Wednesday, January 29, 2014	National Lampoon	105	Klein		3.00	\$275.00	\$825.00
Wednesday, January 29, 2014	National Lampoon	105	Klein		1.50	\$275.00	\$412.50
Wednesday, January 29, 2014	National Lampoon	105	Klein		0.90	\$275.00	\$247.50
Wednesday, January 29, 2014	National Lampoon	105	Klein		2.20	\$275.00	\$605.00
Wednesday, January 29, 2014	National Lampoon	105	Golish		3.80	\$260.00	\$988.00
Wednesday, January 29, 2014	National Lampoon	105	Saari		1.80	\$275.00	\$495.00
Wednesday, January 29, 2014	National Lampoon	105	Saari		1.50	\$275.00	\$412.50
Thursday, January 30, 2014	National Lampoon	105	Klein		6.50	\$275.00	\$1,787.50
Thursday, January 30, 2014	National Lampoon	105	Klein		1.00	\$275.00	\$275.00
Thursday, January 30, 2014	National Lampoon	105	Klein		1.50	\$275.00	\$412.50
Thursday, January 30, 2014	National Lampoon	105	Golish		5.20	\$260.00	\$1,352.00
Friday, January 31, 2014	National Lampoon	105	Klein		7.90	\$275.00	\$2,172.50
Friday, January 31, 2014	National Lampoon	105	Klein		1.10	\$275.00	\$302.50
Friday, January 31, 2014	National Lampoon	105	Klein		1.60	\$275.00	\$440.00
Friday, January 31, 2014	National Lampoon	105	Saari		3.20	\$275.00	\$880.00
Friday, January 31, 2014	National Lampoon	105	Saari		1.80	\$275.00	\$495.00
					97.70		26,425.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Tuesday, January 07, 2014	Fortress	102	Klein		1.70	\$275.00	\$467.50
Tuesday, January 07, 2014	Fortress	102	Klein		1.80	\$275.00	\$495.00
Wednesday, January 08, 2014	Fortress	102	Klein		0.60	\$275.00	\$165.00
Wednesday, January 22, 2014	Fortress	102	Klein		0.30	\$275.00	\$82.50
Wednesday, January 22, 2014	Fortress	102	Klein		0.60	\$275.00	\$165.00
Wednesday, January 22, 2014	Fortress	102	Klein		0.60	\$275.00	\$165.00
Thursday, January 23, 2014	Claim reconciliation	8.7	Klein		1.10	\$275.00	\$302.50
				Fortress Total	6.70		1,842.50

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
				Total	104.40		28,267.50

Howard L. Klein Co.
Detail of Expenses
Exhibit H

Date	Code	Description of Expenses	Amount
1/7/2014		Federal Express to B&H Los Angeles office	62.25
1/10/2014		Federal Express to B&H Cleveland office	27.38
		Total	\$89.63



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

Baker & Hostetler, LLP - Fair Finance Company
3200 National City Center
1900 East 9th Street
Cleveland, OH 44114-3485

Payment Terms: Net 15 Days

Skoda Minotti Tax ID No.: [REDACTED]

Invoice No. 222690

Date 03/07/2014

Client No. 07423.003

For Professional Services Rendered in connection with the following:

February, 2014 fees for services as outlined in the attached	\$ 51,382.50
Current Amount Due	51,382.50
Prior Balance	49,292.88
Total Amount Due	\$ 100,675.38

REMITTANCE FORM

CLIENT NAME : Baker & Hostetler, LLP - Fair Finance Company

CLIENT NUMBER: 07423.003

INVOICE NUMBER: 222690

DISCOVER _____

MASTER CARD _____

VISA _____

NAME ON CREDIT CARD _____

CREDIT CARD NUMBER _____

EXPIRATION DATE _____

SIGNATURE _____

CHECK NUMBER _____

AMOUNT PAID _____

Past due accounts will be charged a late payment fee of 1% per month (12% annually)

Cleveland | 6685 Beta Drive, Mayfield Village, Ohio 44143 | Phone: (440) 449-6800 | Fax: (440) 646-1615
Akron | 3320 West Market Street Suite 300, Fairlawn, Ohio 44333 | Phone: (330) 668-1100 | Fax: (440) 646-1615
Tampa | 201 E. Kennedy Blvd., Suite 1500, Tampa, Florida 33602 | Phone: (813) 288-8825 | Fax: (813) 288-8836
www.skodaminotti.com

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	HOURS	FEES
		Total	2011
1	Secured and closed 7 branch offices		
2	Secured and maintained complex computer system consisting of 30 servers		
3	Learned various computer programs used by Fair including MAS200 (accounting system), Quick Books (accounting system), MIMCS (investor system), Fortis (dealer system)		
4	Assisted dealers in their transition to another funding source and ongoing inquiries.	0.50	\$137.50
5	Assisted consumers with their financing loans		
6	Determined outstanding investment certificates and earned interest for 5000 investors as of 2/7/10. Prepared roll forward of investor activity from 2006 through 2009.		
7	Government compliance issues including issuing final payroll reports for 2010, preparation and transmitting electronically over 5000 Form 1099s for 2009, investor Form 1099 inquiries, 401K plan dissolution, COBRA issues.		
8	Analysis of pre-petition and post-petition creditors		
8.5	Analysis of proof of claims		
8.7	Claim reconciliations	29.70	\$4,898.50
9	Preparation of SOFA and bankruptcy schedules		
10	Reviewed and monitor collections on finance receivable performed by Duvera		
11	Record management for records not seized by FBI. Reviewed, indexed 150 boxes from home office		
12	Closed Fair Finance accounting books for months ending 11/30/09, 12/31/09 and 1/31/10		
13	Maintained accounting books for Fair finance during Trustee period of 2/2010 through 12/2011		
14	Traveled to Indianapolis to review 500 boxes of records seized by FBI		
15	Access to FBI records after 5/31/10, limited to scanned documents which requires significant more time to locate documents		
16	Meetings and cooperation with government agencies		
17	Analysis of Ponzi scheme		
18	Analysis of Fair Finance and Fair Holdings insolvency for McKibbin report		
19	Analysis of fraudulent transfers		
20	Substantive consolidation		
21	Durham and Cochran general investigations		
22	Analysis of over 70 related companies which conducted business that affected Fair Finance		
23	Investigated real estate transactions involving Durham and Cochran		
24	Investigated auto transactions and other assets		
25	Tracing of Fair Finance cash movement through the numerous companies controlled by Durham		
26	Investigated Durham's dealings with alleged third party companies such as Cell Star and National Lampoon		
27	Investigated Durham's dealings with alleged third party Daniel Laikin		
28	Investigated financing deals with Textron, Summit, Brevet and Fortress		
29	Investigated accounting firms		
30			
31			
32	General; meetings, background, emails, planning, mail		
33	Prepared fee application.		

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	HOURS	FEES
		Total	2011
34	Travel at 50%		
101	Preparation of expert report for McKibbon matter		
102	Fortress / Textron litigation	82.10	\$22,641.50
103	Report for Fraudulent transfer litigation		
104	Criminal Trial		
105	National Lampoon	86.20	\$23,705.00
		-----	-----
	Totals	198.50	51,382.50
	Average		\$258.85

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Saturday, February 01, 2014	National Lampoon	105	Klein		7.50	\$275.00	\$2,062.50
Saturday, February 01, 2014	National Lampoon	105	Klein		1.70	\$275.00	\$467.50
Saturday, February 01, 2014	National Lampoon	105	Saari		3.10	\$275.00	\$852.50
Saturday, February 01, 2014	National Lampoon	105	Saari		4.10	\$275.00	\$1,127.50
Sunday, February 02, 2014	National Lampoon	105	Klein		2.20	\$275.00	\$605.00
Sunday, February 02, 2014	National Lampoon	105	Klein		2.00	\$275.00	\$550.00
Sunday, February 02, 2014	National Lampoon	105	Saari		1.10	\$275.00	\$302.50
Monday, February 03, 2014	National Lampoon	105	Klein		9.20	\$275.00	\$2,530.00
Monday, February 03, 2014	National Lampoon	105	Klein		2.50	\$275.00	\$687.50
Monday, February 03, 2014	National Lampoon	105	Saari		0.50	\$275.00	\$137.50
Monday, February 03, 2014	National Lampoon	105	Saari		2.80	\$275.00	\$770.00
Tuesday, February 04, 2014	Claim Reconciliation	8.7	Klein		0.50	\$275.00	\$137.50
Tuesday, February 04, 2014	Claim Reconciliation	8.7	Bigrigg		0.90	\$180.00	\$162.00
Tuesday, February 04, 2014	National Lampoon	105	Klein		5.70	\$275.00	\$1,567.50
Tuesday, February 04, 2014	National Lampoon	105	Saari		0.20	\$275.00	\$55.00
Wednesday, February 05, 2014	National Lampoon	105	Klein		9.00	\$275.00	\$2,475.00
Wednesday, February 05, 2014	National Lampoon	105	Klein		0.30	\$275.00	\$82.50
Wednesday, February 05, 2014	National Lampoon	105	Klein		1.10	\$275.00	\$302.50
Wednesday, February 05, 2014	National Lampoon	105	Klein		1.40	\$275.00	\$385.00
Wednesday, February 05, 2014	National Lampoon	105	Saari		1.60	\$275.00	\$440.00
Wednesday, February 05, 2014	National Lampoon	105	Saari		6.60	\$275.00	\$1,815.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Grouping	Staff	Description	Hours	Billing rate	Fees
Thursday, February 06, 2014	National Lampoon	105	Klein		6.70	\$275.00	\$1,842.50
Thursday, February 06, 2014	National Lampoon	105	Klein		0.50	\$275.00	\$137.50
Thursday, February 06, 2014	National Lampoon	105	Klein		4.20	\$275.00	\$1,155.00
Thursday, February 06, 2014	National Lampoon	105	Saari		1.40	\$275.00	\$385.00
Thursday, February 06, 2014	National Lampoon	105	Saari		1.70	\$275.00	\$467.50
Thursday, February 06, 2014	National Lampoon	105	Saari		2.20	\$275.00	\$605.00
Friday, February 07, 2014	Imperial Credit	4	Klein		0.20	\$275.00	\$55.00
Sunday, February 09, 2014	National Lampoon	105	Klein		3.00	\$275.00	\$825.00
Monday, February 10, 2014	National Lampoon	105	Klein		3.10	\$275.00	\$852.50
Monday, February 10, 2014	National Lampoon	105	Klein		0.40	\$275.00	\$110.00
Monday, February 10, 2014	National Lampoon	105	Saari		0.40	\$275.00	\$110.00
Tuesday, February 11, 2014	Claim Reconciliation	8.7	Bigrigg		1.00	\$180.00	\$180.00
Wednesday, February 12, 2014	Claim Reconciliation	8.7	Bigrigg		1.50	\$180.00	\$270.00
Thursday, February 13, 2014	Claim Reconciliation	8.7	Bigrigg		5.70	\$180.00	\$1,026.00
Friday, February 14, 2014	Claim Reconciliation	8.7	Bigrigg		1.50	\$180.00	\$270.00
Saturday, February 22, 2014	Claim Reconciliation	8.7	Bigrigg		2.10	\$180.00	\$378.00
Saturday, February 22, 2014	Claim Reconciliation	8.7	Trivisonno		0.80	\$150.00	\$120.00
Sunday, February 23, 2014	Claim Reconciliation	8.7	Trivisonno		1.00	\$150.00	\$150.00
Monday, February 24, 2014	Claim Reconciliation	8.7	Trivisonno		2.50	\$150.00	\$375.00
Tuesday, February 25, 2014	Claim Reconciliation	8.7	Trivisonno		3.00	\$150.00	\$450.00
Tuesday, February 25, 2014	Imperial Credit Claim	4	Klein		0.30	\$275.00	\$82.50
Thursday, February 27, 2014	Claim Reconciliation	8.7	Trivisonno		1.70	\$150.00	\$255.00
Friday, February 28, 2014	Claim Reconciliation	8.7	Trivisonno		7.50	\$150.00	\$1,125.00
					116.40		28,741.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Wednesday, February 12, 2014	Fortress	102	Klein		6.50	\$275.00	\$1,787.50
Thursday, February 13, 2014	Fortress	102	Klein		2.20	\$275.00	\$605.00
Friday, February 14, 2014	Fortress	102	Klein		2.40	\$275.00	\$660.00
Sunday, February 16, 2014	Fortress	102	Klein		4.10	\$275.00	\$1,127.50
Sunday, February 16, 2014	Fortress	102	Klein		1.50	\$275.00	\$412.50
Monday, February 17, 2014	Fortress	102	Klein		7.00	\$275.00	\$1,925.00
Monday, February 17, 2014	Fortress	102	Klein		0.60	\$275.00	\$165.00
Tuesday, February 18, 2014	Fortress	102	Klein		7.50	\$275.00	\$2,062.50
Tuesday, February 18, 2014	Fortress	102	Saari		0.50	\$275.00	\$137.50
Wednesday, February 19, 2014	Fortress	102	Klein		6.50	\$275.00	\$1,787.50
Wednesday, February 19, 2014	Fortress	102	Klein		1.00	\$275.00	\$275.00
Thursday, February 20, 2014	Fortress	102	Klein		0.70	\$275.00	\$192.50
Thursday, February 20, 2014	Fortress	102	Klein		2.70	\$275.00	\$742.50
Thursday, February 20, 2014	Fortress	102	Klein		5.00	\$275.00	\$1,375.00
Monday, February 24, 2014	Fortress	102	Klein		1.30	\$275.00	\$357.50
Monday, February 24, 2014	Fortress	102	Klein		1.10	\$275.00	\$302.50
Tuesday, February 25, 2014	Fortress	102	Klein		2.70	\$275.00	\$742.50
Tuesday, February 25, 2014	Fortress	102	Klein		4.10	\$275.00	\$1,127.50
Tuesday, February 25, 2014	Fortress	102	Klein		2.20	\$275.00	\$605.00
Wednesday, February 26, 2014	Fortress	102	Klein		6.70	\$275.00	\$1,842.50
Thursday, February 27, 2014	Fortress	102	Klein		4.80	\$275.00	\$1,320.00
Thursday, February 27, 2014	Fortress	102	Klein		1.50	\$275.00	\$412.50
Thursday, February 27, 2014	Fortress	102	Klein		1.20	\$275.00	\$330.00
Thursday, February 27, 2014	Fortress	102	Klein		0.80	\$275.00	\$220.00
Thursday, February 27, 2014	Fortress	102	Metzloff		0.80	\$355.00	\$284.00
Friday, February 28, 2014	Fortress	102	Klein		1.60	\$275.00	\$440.00
Friday, February 28, 2014	Fortress	102	Klein		1.40	\$275.00	\$385.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Friday, February 28, 2014	Fortress	102	Klein		0.90	\$275.00	\$247.50
Friday, February 28, 2014	Fortress	102	Klein		1.20	\$275.00	\$330.00
Friday, February 28, 2014	Fortress	102	Klein		1.60	\$275.00	\$440.00
				Total Fortress	82.10		22,641.50

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Total					198.50		51,382.50



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

Baker & Hostetler, LLP - Fair Finance Company
3200 National City Center
1900 East 9th Street
Cleveland, OH 44114-3485

Payment Terms: Net 15 Days

Skoda Minotti Tax ID No. [REDACTED]

Invoice No. 225843

Date 04/24/2014

Client No. 07423.003

For Professional Services Rendered in connection with the following:

March, 2014 fees for services as outlined in the attached. \$ 57,069.00

Current Amount Due 57,069.00

Prior Balance 36,865.75

Total Amount Due \$ 93,934.75

REMITTANCE FORM

CLIENT NAME : Baker & Hostetler, LLP - Fair Finance Company

CLIENT NUMBER: 07423.003

INVOICE NUMBER: 225843

DISCOVER

MASTER CARD

VISA

NAME ON CREDIT CARD

CREDIT CARD NUMBER

EXPIRATION DATE

SIGNATURE

CHECK NUMBER

AMOUNT PAID

Past due accounts will be charged a late payment fee of 1% per month (12% annually)

Cleveland | 6685 Beta Drive, Mayfield Village, Ohio 44143 | Phone: (440) 449-6800 | Fax: (440) 646-1615
Akron | 3320 West Market Street Suite 300, Fairlawn, Ohio 44333 | Phone: (330) 668-1100 | Fax: (440) 646-1615
Tampa | 201 E. Kennedy Blvd., Suite 1500, Tampa, Florida 33602 | Phone: (813) 288-8626 | Fax: (813) 288-8836
www.skodaminotti.com

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	Hours	Fees
		2012	2012
1	Secured and closed 7 branch offices		
2	Secured and maintained complex computer system consisting of 30 servers		
3	Learned various computer programs used by Fair including MAS200 (accounting system), Quick Books (accounting system), MIMCS (investor system), Fortis (dealer system)		
4	Assisted dealers in their transition to another funding source and ongoing inquiries.		
5	Assisted consumers with their financing loans		
6	Determined outstanding investment certificates and earned interest for 5000 investors as of 2/7/10. Prepared roll forward of investor activity from 2006 through 2009.	0.40	\$110.00
7	Government compliance issues including issuing final payroll reports for 2010, preparation and transmitting electronically over 5000 Form 1099s for 2009, investor Form 1099 inquiries, 401K plan dissolution, COBRA issues.		
8	Analysis of pre-petition and post-petition creditors		
8.5	Analysis of proof of claims		
8.7	Claim reconciliations	188.40	\$35,399.00
9	Preparation of SOFA and bankruptcy schedules		
10	Reviewed and monitor collections on finance receivable performed by Duvera	0.20	\$55.00
11	Record management for records not seized by FBI. Reviewed, indexed 150 boxes from home office		
12	Closed Fair Finance accounting books for months ending 11/30/09, 12/31/09 and 1/31/10		
13	Maintained accounting books for Fair finance during Trustee period of 2/2010 through 12/2011		
14	Traveled to Indianapolis to review 500 boxes of records seized by FBI		
15	Access to FBI records after 5/31/10, limited to scanned documents which requires significant more time to locate documents		
16	Meetings and cooperation with government agencies		
17	Analysis of Ponzi scheme		
18	Analysis of Fair Finance and Fair Holdings insolvency for McKibbin report		
19	Analysis of fraudulent transfers		
20	Substantive consolidation		
21	Durham and Cochran general investigations		
22	Analysis of over 70 related companies which conducted business that affected Fair Finance		
23	Investigated real estate transactions involving Durham and Cochran		
24	Investigated auto transactions and other assets		
25	Tracing of Fair Finance cash movement through the numerous companies controlled by Durham		
26	Investigated Durham's dealings with alleged third party companies such as Cell Star and National Lampoon		
27	Investigated Durham's dealings with alleged third party Daniel Laikin		
28	Investigated financing deals with Textron, Summit, Brevet and Fortress		
29	Investigated accounting firms		

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	Hours	Fees
		2012	2012
30			
31			
32	General; meetings, background, emails, planning, mail		
33	Prepared fee application.		
34	Travel at 50%		
101	Preparation of expert report for McKibbon matter		
102	Fortress / Textron litigation	78.20	\$21,505.00
103	Report for Fraudulent transfer litigation		
104	Criminal Trial		
105	National lampoon		
	Totals	267.20	\$57,069.00
	Average		\$213.58

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Saturday, March 01, 2014	Claims	8.7	Klein		0.90	\$275.00	\$247.50
Saturday, March 01, 2014	Claims	8.7	Bigrigg		2.60	\$180.00	\$468.00
Saturday, March 01, 2014	Claims	8.7	Trivisonno		6.00	\$150.00	\$900.00
Monday, March 03, 2014	Claims	8.7	Trivisonno		4.70	\$150.00	\$705.00
Tuesday, March 04, 2014	Claims	8.7	Bigrigg		6.50	\$180.00	\$1,170.00
Tuesday, March 04, 2014	Claims	8.7	Trivisonno		8.90	\$150.00	\$1,335.00
Wednesday, March 05, 2014	Claims	8.7	Bigrigg		4.10	\$180.00	\$738.00
Wednesday, March 05, 2014	Claims	8.7	Trivisonno		6.60	\$150.00	\$990.00
Thursday, March 06, 2014	Claims	8.7	Bigrigg		10.50	\$180.00	\$1,890.00
Thursday, March 06, 2014	Claims	8.7	Trivisonno		7.50	\$150.00	\$1,125.00
Friday, March 07, 2014	Claims	8.7	Bigrigg		9.90	\$180.00	\$1,782.00
Friday, March 07, 2014	Claims	8.7	Trivisonno		0.60	\$150.00	\$90.00
Saturday, March 08, 2014	Claims	8.7	Klein		1.00	\$275.00	\$275.00
Saturday, March 08, 2014	Claims	8.7	Bigrigg		1.00	\$180.00	\$180.00
Saturday, March 08, 2014	Claims	8.7	Bigrigg		3.90	\$180.00	\$702.00
Saturday, March 08, 2014	Claims	8.7	Trivisonno		1.00	\$150.00	\$150.00
Saturday, March 08, 2014	Claims	8.7	Trivisonno		1.50	\$150.00	\$225.00
Sunday, March 09, 2014	Claims	8.7	Trivisonno		6.30	\$150.00	\$945.00
Monday, March 10, 2014	Claims	8.7	Bigrigg		4.50	\$180.00	\$810.00
Monday, March 10, 2014	Claims	8.7	Trivisonno		5.70	\$150.00	\$855.00
Tuesday, March 11, 2014	Claims	8.7	Trivisonno		1.00	\$150.00	\$150.00
Wednesday, March 12, 2014	Claims	8.7	Bigrigg		0.50	\$180.00	\$90.00
Wednesday, March 12, 2014	Claims	8.7	Trivisonno		3.20	\$150.00	\$480.00
Thursday, March 13, 2014	Claims	8.7	Bigrigg		2.60	\$180.00	\$468.00
Thursday, March 13, 2014	Claims	8.7	Trivisonno		3.00	\$150.00	\$450.00
Friday, March 14, 2014	Investors	6	Klein		0.40	\$275.00	\$110.00
Friday, March 14, 2014	Duvera	10	Klein		0.20	\$275.00	\$55.00
Friday, March 14, 2014	Claims	8.7	Klein		2.30	\$275.00	\$632.50
Friday, March 14, 2014	Claims	8.7	Klein		0.50	\$275.00	\$137.50
Friday, March 14, 2014	Claims	8.7	Bigrigg		4.60	\$180.00	\$828.00
Friday, March 14, 2014	Claims	8.7	Trivisonno		1.70	\$150.00	\$255.00
Friday, March 14, 2014	Claims	8.7	Trivisonno		2.30	\$150.00	\$345.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Saturday, March 15, 2014	Claims	8.7	Bigrigg		6.10	\$180.00	\$1,098.00
Saturday, March 15, 2014	Claims	8.7	Trivisonno		2.40	\$150.00	\$360.00
Monday, March 17, 2014	Claims	8.7	Klein		3.50	\$275.00	\$962.50
Monday, March 17, 2014	Claims	8.7	Klein		2.60	\$275.00	\$715.00
Monday, March 17, 2014	Claims	8.7	Bigrigg		1.30	\$180.00	\$234.00
Monday, March 17, 2014	Claims	8.7	Trivisonno		4.30	\$150.00	\$645.00
Tuesday, March 18, 2014	Claims	8.7	Klein		4.50	\$275.00	\$1,237.50
Tuesday, March 18, 2014	Claims	8.7	Klein		1.20	\$275.00	\$330.00
Tuesday, March 18, 2014	Claims	8.7	Bigrigg		0.70	\$180.00	\$126.00
Tuesday, March 18, 2014	Claims	8.7	Trivisonno		6.90	\$150.00	\$1,035.00
Wednesday, March 19, 2014	Claims	8.7	Klein		0.90	\$275.00	\$247.50
Wednesday, March 19, 2014	Claims	8.7	Klein		1.10	\$275.00	\$302.50
Wednesday, March 19, 2014	Claims	8.7	Klein		0.70	\$275.00	\$192.50
Wednesday, March 19, 2014	Claims	8.7	Klein		1.20	\$275.00	\$330.00
Wednesday, March 19, 2014	Claims	8.7	Trivisonno		2.70	\$150.00	\$405.00
Thursday, March 20, 2014	Claims	8.7	Klein		0.60	\$275.00	\$165.00
Thursday, March 20, 2014	Claims	8.7	Trivisonno		0.60	\$150.00	\$90.00
Thursday, March 20, 2014	Claims	8.7	Trivisonno		4.30	\$150.00	\$645.00
Friday, March 21, 2014	Claims	8.7	Klein		3.20	\$275.00	\$880.00
Friday, March 21, 2014	Claims	8.7	Trivisonno		0.50	\$150.00	\$75.00
Friday, March 21, 2014	Claims	8.7	Trivisonno		1.00	\$150.00	\$150.00
Friday, March 21, 2014	Claims	8.7	Trivisonno		3.20	\$150.00	\$480.00
Saturday, March 22, 2014	Claims	8.7	Klein		0.50	\$275.00	\$137.50
Saturday, March 22, 2014	Claims	8.7	Klein		0.50	\$275.00	\$137.50
Saturday, March 22, 2014	Claims	8.7	Trivisonno		0.70	\$150.00	\$105.00
Monday, March 24, 2014	Claims	8.7	Klein		0.20	\$275.00	\$55.00
Monday, March 24, 2014	Claims	8.7	Klein		4.40	\$275.00	\$1,210.00
Tuesday, March 25, 2014	Claims	8.7	Klein		4.00	\$275.00	\$1,100.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Tuesday, March 25, 2014	Claims	8.7	Klein		1.80	\$275.00	\$495.00
Wednesday, March 26, 2014	Claims	8.7	Klein		1.20	\$275.00	\$330.00
Wednesday, March 26, 2014	Claims	8.7	Klein		2.20	\$275.00	\$605.00
Thursday, March 27, 2014	Claims	8.7	Klein		4.00	\$275.00	\$1,100.00
					189.00		\$35,564.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Saturday, March 01, 2014	Fortress	102	Klein		2.50	\$275.00	\$687.50
Sunday, March 02, 2014	Fortress	102	Klein		2.50	\$275.00	\$687.50
Sunday, March 02, 2014	Fortress	102	Klein		1.00	\$275.00	\$275.00
Monday, March 03, 2014	Fortress	102	Klein		0.80	\$275.00	\$220.00
Monday, March 03, 2014	Fortress	102	Klein		0.50	\$275.00	\$137.50
Monday, March 03, 2014	Fortress	102	Klein		0.40	\$275.00	\$110.00
Monday, March 03, 2014	Fortress	102	Klein		1.60	\$275.00	\$440.00
Monday, March 03, 2014	Fortress	102	Klein		0.50	\$275.00	\$137.50
Monday, March 03, 2014	Fortress	102	Klein		2.00	\$275.00	\$550.00
Tuesday, March 04, 2014	Fortress	102	Klein		5.00	\$275.00	\$1,375.00
Wednesday, March 05, 2014	Fortress	102	Klein		4.20	\$275.00	\$1,155.00
Wednesday, March 05, 2014	Fortress	102	Klein		0.40	\$275.00	\$110.00
Wednesday, March 05, 2014	Fortress	102	Klein		2.70	\$275.00	\$742.50
Wednesday, March 05, 2014	Fortress	102	Klein		0.50	\$275.00	\$137.50
Wednesday, March 05, 2014	Fortress	102	Saari		0.60	\$275.00	\$165.00
Thursday, March 06, 2014	Fortress	102	Klein		4.50	\$275.00	\$1,237.50
Thursday, March 06, 2014	Fortress	102	Klein		3.20	\$275.00	\$880.00
Friday, March 07, 2014	Fortress	102	Klein		5.20	\$275.00	\$1,430.00
Friday, March 07, 2014	Fortress	102	Klein		3.40	\$275.00	\$935.00
Saturday, March 08, 2014	Fortress	102	Klein		0.30	\$275.00	\$82.50

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Saturday, March 08, 2014	Fortress	102	Saari		0.30	\$275.00	\$82.50
Sunday, March 09, 2014	Fortress	102	Klein		3.20	\$275.00	\$880.00
Sunday, March 09, 2014	Fortress	102	Klein		2.50	\$275.00	\$687.50
Monday, March 10, 2014	Fortress	102	Klein		5.50	\$275.00	\$1,512.50
Monday, March 10, 2014	Fortress	102	Klein		2.50	\$275.00	\$687.50
Tuesday, March 11, 2014	Fortress	102	Klein		2.00	\$275.00	\$550.00
Tuesday, March 11, 2014	Fortress	102	Klein		3.00	\$275.00	\$825.00
Wednesday, March 12, 2014	Fortress	102	Klein		8.50	\$275.00	\$2,337.50
Wednesday, March 19, 2014	Fortress	102	Klein		0.30	\$275.00	\$82.50
Thursday, March 20, 2014	Fortress	102	Klein		4.70	\$275.00	\$1,292.50
Thursday, March 20, 2014	Fortress	102	Klein		0.80	\$275.00	\$220.00
Friday, March 21, 2014	Fortress	102	Klein		1.00	\$275.00	\$275.00
Saturday, March 22, 2014	Fortress	102	Klein		2.10	\$275.00	\$577.50
					78.20		\$21,505.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
					267.20		57,069.00
				Average			\$213.58



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

Baker & Hostettler, LLP - Fair Finance Company
3200 National City Center
1900 East 9th Street
Cleveland, OH 44114-3485

Payment Terms: Net 15 Days

Skoda Minotti Tax ID No.: [REDACTED]

Invoice No. 227457

Date 05/19/2014

Client No. 07423.003

For Professional Services Rendered in connection with the following:

April, 2014 fees for services as outlined in the attached. \$ 26,460.00

Current Amount Due 26,460.00

Prior Balance 93,934.75

Total Amount Due \$ 120,394.75

REMITTANCE FORM

CLIENT NAME : Baker & Hostettler, LLP - Fair Finance Company

CLIENT NUMBER: 07423.003

INVOICE NUMBER: 227457

DISCOVER

MASTER CARD

VISA

NAME ON CREDIT CARD

CREDIT CARD NUMBER

EXPIRATION DATE

SIGNATURE

CHECK NUMBER

AMOUNT PAID

Past due accounts will be charged a late payment fee of 1% per month (12% annually)

Cleveland | 6665 Beta Drive, Mayfield Village, Ohio 44143 | Phone: (440) 449-6800 | Fax: (440) 646-1615

Akron | 3320 West Market Street Suite 300, Fairlawn, Ohio 44333 | Phone: (330) 668-1100 | Fax: (440) 646-1615

Tampa | 201 E. Kennedy Blvd., Suite 1500, Tampa, Florida 33602 | Phone: (813) 286-8826 | Fax: (813) 288-8836

www.skodaminotti.com

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	Hours	Fees
1	Secured and closed 7 branch offices		
2	Secured and maintained complex computer system consisting of 30 servers		
3	Learned various computer programs used by Fair including MAS200 (accounting system), Quick Books (accounting system), MIMCS (investor system), Fortis (dealer system)		
4	Assisted dealers in their transition to another funding source and ongoing inquiries.	0.40	110.00
5	Assisted consumers with their financing loans	0.30	82.50
6	Determined outstanding investment certificates and earned interest for 5000 investors as of 2/7/10. Prepared roll forward of investor activity from 2006 through 2009.		
7	Government compliance issues including issuing final payroll reports for 2010, preparation and transmitting electronically over 5000 Form 1099s for 2009, investor Form 1099 inquiries, 401K plan dissolution, COBRA issues.		
8	Analysis of pre-petition and post-petition creditors		
8.5	Analysis of proof of claims		
8.7	Claim reconciliations	18.00	4,350.00
9	Preparation of SOFA and bankruptcy schedules		
10	Reviewed and monitor collections on finance receivable performed by Duvera		
11	Record management for records not seized by FBI. Reviewed, indexed 150 boxes from home office		
12	Closed Fair Finance accounting books for months ending 11/30/09, 12/31/09 and 1/31/10		
13	Maintained accounting books for Fair finance during Trustee period of 2/2010 through 12/2011		
14	Traveled to Indianapolis to review 500 boxes of records seized by FBI		
15	Access to FBI records after 5/31/10, limited to scanned documents which requires significant more time to locate documents		
16	Meetings and cooperation with government agencies		
17	Analysis of Ponzi scheme		
18	Analysis of Fair Finance and Fair Holdings insolvency for McKibbin report		
19	Analysis of fraudulent transfers	4.00	1,100.00
20	Substantive consolidation		
21	Durham and Cochran general investigations		
22	Analysis of over 70 related companies which conducted business that affected Fair Finance		
23	Investigated real estate transactions involving Durham and Cochran		
24	Investigated auto transactions and other assets		
25	Tracing of Fair Finance cash movement through the numerous companies controlled by Durham		
26	Investigated Durham's dealings with alleged third party companies such as Cell Star and National Lampoon		
27	Investigated Durham's dealings with alleged third party Daniel Laikin		
28	Investigated financing deals with Textron, Summit, Brevet and Fortress		
29	Investigated accounting firms		
30			

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	Hours	Fees
31			
32	General; meetings, background, emails, planning, mail		
33	Prepared fee application.		
34	Travel at 50%		
101	Preparation of expert report for McKibbon matter		
102	Fortress / Textron litigation	73.50	20,212.50
103	Report for Fraudulent transfer litigation		
104	Criminal Trial		
105	National Lampoon	2.20	605.00
		-----	-----
	Totals	98.40	26,460.00
	Average		

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Wednesday, April 02, 2014	Imperial Credit	4	Klein		0.20	\$275.00	\$55.00
Sunday, April 27, 2014	Imperial Credit	4	Klein		0.20	\$275.00	\$55.00
Wednesday, April 09, 2014	Consumer loan	5	Klein		0.30	\$275.00	\$82.50
Wednesday, April 02, 2014	Claims	8.7	Klein		2.20	\$275.00	\$605.00
Thursday, April 03, 2014	Claims	8.7	Klein		1.00	\$275.00	\$275.00
Thursday, April 03, 2014	Claims	8.7	Klein		1.50	\$275.00	\$412.50
Thursday, April 03, 2014	Claims	8.7	Klein		3.20	\$275.00	\$880.00
Friday, April 04, 2014	Claims	8.7	Klein		3.00	\$275.00	\$825.00
Friday, April 04, 2014	Claims	8.7	Klein		2.10	\$275.00	\$577.50
Monday, April 07, 2014	Claims	8.7	Trivisonno		0.50	\$150.00	\$75.00
Tuesday, April 08, 2014	Claims	8.7	Klein		0.20	\$275.00	\$55.00
Tuesday, April 08, 2014	Claims	8.7	Trivisonno		0.30	\$150.00	\$45.00
Tuesday, April 08, 2014	Claims	8.7	Trivisonno		0.50	\$150.00	\$75.00
Wednesday, April 09, 2014	Claims	8.7	Trivisonno		3.50	\$150.00	\$525.00
Thursday, April 10, 2014	fraudulent conveyance	19	Klein		0.20	\$275.00	\$55.00
Thursday, April 10, 2014	fraudulent conveyance	19	Klein		0.30	\$275.00	\$82.50
Monday, April 14, 2014	fraudulent conveyance	19	Klein		1.00	\$275.00	\$275.00
Monday, April 14, 2014	fraudulent conveyance	19	Klein		0.50	\$275.00	\$137.50
Thursday, April 17, 2014	fraudulent conveyance	19	Klein		0.30	\$275.00	\$82.50
Sunday, April 27, 2014	fraudulent conveyance	19	Klein		1.50	\$275.00	\$412.50
Monday, April 28, 2014	fraudulent conveyance	19	Klein		0.20	\$275.00	\$55.00
Wednesday, April 02, 2014	National Lampoon	105	Klein		2.00	\$275.00	\$550.00
Sunday, April 27, 2014	National lampoon	105	Klein		0.20	\$275.00	\$55.00
					24.90		6,247.50

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Monday, April 07, 2014	Fortress	102	Klein		2.80	\$275.00	\$770.00
Monday, April 07, 2014	Fortress	102	Klein		0.70	\$275.00	\$192.50
Tuesday, April 08, 2014	Fortress	102	Klein		4.10	\$275.00	\$1,127.50
Tuesday, April 08, 2014	Fortress	102	Klein		3.50	\$275.00	\$962.50
Wednesday, April 09, 2014	Fortress	102	Klein		3.20	\$275.00	\$880.00
Wednesday, April 09, 2014	Fortress	102	Klein		2.50	\$275.00	\$687.50
Thursday, April 10, 2014	Fortress	102	Klein		0.80	\$275.00	\$220.00
Thursday, April 10, 2014	Fortress	102	Klein		3.00	\$275.00	\$825.00
Thursday, April 10, 2014	Fortress	102	Klein		2.70	\$275.00	\$742.50
Thursday, April 10, 2014	Fortress	102	Klein		2.60	\$275.00	\$715.00
Friday, April 11, 2014	Fortress	102	Klein		5.80	\$275.00	\$1,595.00
Monday, April 14, 2014	Fortress	102	Klein		1.70	\$275.00	\$467.50
Tuesday, April 15, 2014	Fortress	102	Klein		4.20	\$275.00	\$1,155.00
Tuesday, April 15, 2014	Fortress	102	Klein		2.50	\$275.00	\$687.50
Wednesday, April 16, 2014	Fortress	102	Klein		4.00	\$275.00	\$1,100.00
Wednesday, April 16, 2014	Fortress	102	Klein		2.20	\$275.00	\$605.00
Wednesday, April 16, 2014	Fortress	102	Klein		2.00	\$275.00	\$550.00
Thursday, April 17, 2014	Fortress	102	Klein		0.80	\$275.00	\$220.00
Thursday, April 17, 2014	Fortress	102	Klein		2.50	\$275.00	\$687.50
Thursday, April 17, 2014	Fortress	102	Klein		2.90	\$275.00	\$797.50
Monday, April 21, 2014	Fortress	102	Klein		3.70	\$275.00	\$1,017.50
Thursday, April 24, 2014	Fortress	102	Klein		2.20	\$275.00	\$605.00
Thursday, April 24, 2014	Fortress	102	Klein		1.50	\$275.00	\$412.50
Sunday, April 27, 2014	Fortress	102	Klein		1.60	\$275.00	\$440.00
Monday, April 28, 2014	Fortress	102	Klein		6.70	\$275.00	\$1,842.50
Tuesday, April 29, 2014	Fortress	102	Klein		0.60	\$275.00	\$165.00
Tuesday, April 29, 2014	Fortress	102	Klein		1.40	\$275.00	\$385.00
Tuesday, April 29, 2014	Fortress	102	Klein		0.70	\$275.00	\$192.50
Tuesday, April 29, 2014	Fortress	102	Klein		0.60	\$275.00	\$165.00
					73.50		\$20,212.50

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
				Grand Total	98.40		26,460.00
							\$268.90



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

Baker & Hostettler, LLP - Fair Finance Company
3200 National City Center
1900 East 9th Street
Cleveland, OH 44114-3485

Payment Terms: Net 15 Days

Skoda Minotti Tax ID No.: [REDACTED]

Invoice No. 227897

Date 06/03/2014

Client No. 07423.003

For Professional Services Rendered in connection with the following:

May, 2014 fees for services as outlined in the attached.	\$ 10,285.00
Current Amount Due	10,285.00
Prior Balance	74,739.55
Total Amount Due	\$ 85,024.55

REMITTANCE FORM

CLIENT NAME : Baker & Hostettler, LLP - Fair Finance Company

CLIENT NUMBER: 07423.003

INVOICE NUMBER: 227897

DISCOVER

MASTER CARD

VISA

NAME ON CREDIT CARD

CREDIT CARD NUMBER

EXPIRATION DATE

SIGNATURE

CHECK NUMBER

AMOUNT PAID

Past due accounts will be charged a late payment fee of 1% per month (12% annually)

Cleveland | 6685 Bots Drive, Mayfield Village, Ohio 44143 | Phone: (440) 449-6800 | Fax: (440) 646-1615
Akron | 3320 West Market Street Suite 300, Fairlawn, Ohio 44333 | Phone: (330) 668-1100 | Fax: (440) 646-1615
Tampa | 201 E. Kennedy Blvd., Suite 1500, Tampa, Florida 33602 | Phone: (813) 288-8826 | Fax: (813) 288-6836
www.skodaminotti.com

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	Hours	Fees
1	Secured and closed 7 branch offices		
2	Secured and maintained complex computer system consisting of 30 servers		
3	Learned various computer programs used by Fair including MAS200 (accounting system), Quick Books (accounting system), MIMCS (investor system), Fortis (dealer system)		
4	Assisted dealers in their transition to another funding source and ongoing inquiries.	0.20	\$55.00
5	Assisted consumers with their financing loans		
6	Determined outstanding investment certificates and earned interest for 5000 investors as of 2/7/10. Prepared roll forward of investor activity from 2006 through 2009.		
7	Government compliance issues including issuing final payroll reports for 2010, preparation and transmitting electronically over 5000 Form 1099s for 2009, investor Form 1099 inquiries, 401K plan dissolution, COBRA issues,		
8	Analysis of pre-petition and post-petition creditors		
8.5	Analysis of proof of claims		
8.7	Claim reconciliations	32.10	\$8,827.50
9	Preparation of SOFA and bankruptcy schedules		
10	Reviewed and monitor collections on finance receivable performed by Duvera	0.20	\$55.00
11	Record management for records not seized by FBI. Reviewed, indexed 150 boxes from home office		
12	Closed Fair Finance accounting books for months ending 11/30/09, 12/31/09 and 1/31/10		
13	Maintained accounting books for Fair finance during Trustee period of 2/2010 through 12/2011		
14	Traveled to Indianapolis to review 500 boxes of records seized by FBI		
15	Access to FBI records after 5/31/10, limited to scanned documents which requires significant more time to locate documents		
16	Meetings and cooperation with government agencies		
17	Analysis of Ponzi scheme		
18	Analysis of Fair Finance and Fair Holdings insolvency for McKibbin report		
19	Analysis of fraudulent transfers	0.80	\$220.00
20	Substantive consolidation		
21	Durham and Cochran general investigations		
22	Analysis of over 70 related companies which conducted business that affected Fair Finance		
23	Investigated real estate transactions involving Durham and Cochran		
24	Investigated auto transactions and other assets		
25	Tracing of Fair Finance cash movement through the numerous companies controlled by Durham		
26	Investigated Durham's dealings with alleged third party companies such as Cell Star and National Lampoon		
27	Investigated Durham's dealings with alleged third party Daniel Laikin		
28	Investigated financing deals with Textron, Summit, Brevet and Fortress		
29	Investigated accounting firms		
30			
31			
32	General; meetings, background, emails, planning, mail		
33	Prepared fee application.		
34	Travel at 50%		
101	Preparation of expert report for McKibbin matter		
102	Fortress / Textron litigation	3.80	\$1,045.00
103	Report for Fraudulent transfer litigation		
104	Criminal Trial		
105	National Lampoon	0.3	\$82.50
	Totals	37.40	\$10,285.00
	Average		

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Thursday, May 01, 2014	National Lampoon	105	Klein		0.30	\$275.00	\$82.50
Thursday, May 01, 2014	Claims	8.7	Klein		1.90	\$275.00	\$522.50
Friday, May 02, 2014	Claims	8.7	Klein		4.60	\$275.00	\$1,265.00
Friday, May 02, 2014	Claims	8.7	Klein		1.40	\$275.00	\$385.00
Monday, May 05, 2014	Claims	8.7	Klein		1.70	\$275.00	\$467.50
Tuesday, May 06, 2014	Claims	8.7	Klein		2.10	\$275.00	\$577.50
Wednesday, May 07, 2014	Claims	8.7	Klein		1.60	\$275.00	\$440.00
Thursday, May 08, 2014	Claims	8.7	Klein		1.50	\$275.00	\$412.50
Friday, May 09, 2014	Duvera	102	Klein		0.20	\$275.00	\$55.00
Friday, May 09, 2014	Claims	8.7	Klein		1.50	\$275.00	\$412.50
Monday, May 12, 2014	Claims	8.7	Klein		2.50	\$275.00	\$687.50
Tuesday, May 13, 2014	Claims	8.7	Klein		1.70	\$275.00	\$467.50
Wednesday, May 14, 2014	Claims	8.7	Klein		1.30	\$275.00	\$357.50
Thursday, May 15, 2014	Claims	8.7	Klein		2.60	\$275.00	\$715.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Thursday, May 16, 2014	Fraudulent Conv	19	Klein		0.80	\$275.00	\$220.00
Monday, May 19, 2014	Claims	8.7	Klein		3.90	\$275.00	\$1,072.50
Thursday, May 22, 2014	Claims	8.7	Klein		1.60	\$275.00	\$440.00
Tuesday, May 27, 2014	Claims	8.7	Klein		1.50	\$275.00	\$412.50
Tuesday, May 27, 2014	Claims	8.7	Klein		0.20	\$275.00	\$55.00
Wednesday, May 28, 2014	Claims	8.7	Klein		0.50	\$275.00	\$137.50
Wednesday, May 28, 2014	Imperial Credit	4	Klein		0.20	\$275.00	\$55.00
				Total	33.60		\$9,240.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Wednesday, May 14, 2014	Fortress	102	Klein		0.50	\$275.00	\$137.50
Thursday, May 15, 2014	Fortress	102	Klein		0.50	\$275.00	\$137.50
Thursday, May 22, 2014	Fortress	102	Klein		0.30	\$275.00	\$82.50
Thursday, May 22, 2014	Fortress	102	Klein		0.30	\$275.00	\$82.50
Thursday, May 22, 2014	Fortress	102	Saari		0.30	\$275.00	\$82.50
Tuesday, May 27, 2014	Fortress	102	Klein		0.70	\$275.00	\$192.50
Thursday, May 29, 2014	Fortress	102	Klein		0.40	\$275.00	\$110.00
Thursday, May 29, 2014	Fortress	102	Klein		0.80	\$275.00	\$220.00
				Total	3.80		\$1,045.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
				Grand Total	37.40		\$10,285.00
							\$275.00



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

Baker & Hostetler, LLP - Fair Finance Company
3200 National City Center
1900 East 9th Street
Cleveland, OH 44114-3485

Payment Terms: Net 15 Days

Skoda Minotti Tax ID No.: [REDACTED]

Invoice No. 229216

Date 07/22/2014

Client No. 07423.003

For Professional Services Rendered in connection with the following:

June, 2014 fees for services as outlined in the attached.	\$ 5,812.50
Current Amount Due	5,812.50
Prior Balance	63,856.55
Total Amount Due	\$ 69,669.05

REMITTANCE FORM

CLIENT NAME : Baker & Hostetler, LLP - Fair Finance Company

CLIENT NUMBER: 07423.003

INVOICE NUMBER: 229216

DISCOVER

MASTER CARD

VISA

NAME ON CREDIT CARD

CREDIT CARD NUMBER

EXPIRATION DATE

SIGNATURE

CHECK NUMBER

AMOUNT PAID

Past due accounts will be charged a late payment fee of 1% per month (12% annually)

Cleveland | 6685 Beta Drive, Mayfield Village, Ohio 44143 | Phone: (440) 449-6900 | Fax: (440) 646-1615
Akron | 3320 West Market Street Suite 300, Fairlawn, Ohio 44333 | Phone: (330) 668-1100 | Fax: (440) 646-1615
Tampa | 201 E. Kennedy Blvd., Suite 1500, Tampa, Florida 33602 | Phone: (813) 288-8828 | Fax: (813) 288-8836
www.skodaminotti.com

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	Hours	Fees
1	Secured and closed 7 branch offices		
2	Secured and maintained complex computer system consisting of 30 servers		
3	Learned various computer programs used by Fair including MAS200 (accounting system), Quick Books (accounting system), MIMCS (investor system), Fortis (dealer system)		
4	Assisted dealers in their transition to another funding source and ongoing inquiries.		
5	Assisted consumers with their financing loans		
6	Determined outstanding investment certificates and earned interest for 5000 investors as of 2/7/10. Prepared roll forward of investor activity from 2006 through 2009.		
7	Government compliance issues including issuing final payroll reports for 2010, preparation and transmitting electronically over 5000 Form 1099s for 2009, investor Form 1099 inquiries, 401K plan dissolution, COBRA issues,		
8	Analysis of pre-petition and post-petition creditors		
8.5	Analysis of proof of claims		
8.7	Claim reconciliations	0.30	82.50
9	Preparation of SOFA and bankruptcy schedules		
10	Reviewed and monitor collections on finance receivable performed by Duvera		
11	Record management for records not seized by FBI. Reviewed, indexed 150 boxes from home office		
12	Closed Fair Finance accounting books for months ending 11/30/09, 12/31/09 and 1/31/10		
13	Maintained accounting books for Fair finance during Trustee period of 2/2010 through 12/2011		
14	Traveled to Indianapolis to review 500 boxes of records seized by FBI		
15	Access to FBI records after 5/31/10, limited to scanned documents which requires significant more time to locate documents		
16	Meetings and cooperation with government agencies		
17	Analysis of Ponzi scheme		
18	Analysis of Fair Finance and Fair Holdings insolvency for McKibbin report		
19	Analysis of fraudulent transfers	13.00	3,575.00
20	Substantive consolidation		
21	Durham and Cochran general investigations		
22	Analysis of over 70 related companies which conducted business that affected Fair Finance		
23	Investigated real estate transactions involving Durham and Cochran		
24	Investigated auto transactions and other assets		
25	Tracing of Fair Finance cash movement through the numerous companies controlled by Durham		
26	Investigated Durham's dealings with alleged third party companies such as Cell Star and National Lampoon		
27	Investigated Durham's dealings with alleged third party Daniel Laikin		
28	Investigated financing deals with Textron, Summit, Brevet and Fortress		
29	Investigated accounting firms		
30			
31			
32	General; meetings, background, emails, planning, mail		
33	Prepared fee application.		
34	Travel at 50%		
101	Preparation of expert report for McKibbin matter		
102	Fortress / Textron litigation	5.80	1,220.00
103	Report for Fraudulent transfer litigation		
104	Criminal Trial		
105	National lampoon	3.4	935
	Totals	22.50	5,812.50
	Average		258.33

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Monday, June 02, 2014	2014	Jun-14	Claims reconciliation	8.7	Klein		0.30	\$275.00	\$82.50
Tuesday, June 10, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		0.50	\$275.00	\$137.50
Wednesday, June 11, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		0.60	\$275.00	\$165.00
Wednesday, June 11, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		0.20	\$275.00	\$55.00
Wednesday, June 11, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		1.50	\$275.00	\$412.50
Wednesday, June 11, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		0.30	\$275.00	\$82.50
Thursday, June 12, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		1.10	\$275.00	\$302.50
Friday, June 13, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		0.80	\$275.00	\$220.00
Monday, June 16, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		0.90	\$275.00	\$247.50
Monday, June 16, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		0.30	\$275.00	\$82.50
Monday, June 16, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		0.20	\$275.00	\$55.00
Thursday, June 19, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		0.50	\$275.00	\$137.50
Thursday, June 19, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		1.10	\$275.00	\$302.50
Friday, June 20, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		1.10	\$275.00	\$302.50
Friday, June 20, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		0.30	\$275.00	\$82.50
Monday, June 23, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		0.50	\$275.00	\$137.50
Monday, June 23, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		0.90	\$275.00	\$247.50
Monday, June 23, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		0.20	\$275.00	\$55.00
Monday, June 23, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		0.30	\$275.00	\$82.50
Monday, June 23, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		1.20	\$275.00	\$330.00
Tuesday, June 24, 2014	2014	Jun-14	Fraudulent Conveyances	19	Klein		0.50	\$275.00	\$137.50
Thursday, June 05, 2014	2014	Jun-14	National Lampoon	105	Klein		0.10	\$275.00	\$27.50

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Thursday, June 05, 2014	2014	Jun-14	National Lampoon	105	Klein		0.20	\$275.00	\$55.00
Thursday, June 05, 2014	2014	Jun-14	National Lampoon	105	Klein		0.10	\$275.00	\$27.50
Friday, June 13, 2014	2014	Jun-14	National Lampoon	105	Klein		0.50	\$275.00	\$137.50
Monday, June 16, 2014	2014	Jun-14	National Lampoon	105	Klein		1.80	\$275.00	\$495.00
Monday, June 16, 2014	2014	Jun-14	National Lampoon	105	Klein		0.30	\$275.00	\$82.50
Friday, June 20, 2014	2014	Jun-14	National Lampoon	105	Klein		0.20	\$275.00	\$55.00
Monday, June 23, 2014	2014	Jun-14	National Lampoon	105	Klein		0.20	\$275.00	\$55.00
							16.70		4,592.50

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Monday, June 02, 2014	2014	Jun-14	Fortress	102	Klein		0.60	\$275.00	\$165.00
Monday, June 02, 2014	2014	Jun-14	Fortress	102	Klein		0.20	\$275.00	\$55.00
Monday, June 02, 2014	2014	Jun-14	Fortress	102	Klein		0.30	\$275.00	\$82.50
Monday, June 02, 2014	2014	Jun-14	Fortress	102	Trivisonno		3.00	\$150.00	\$450.00
Monday, June 16, 2014	2014	Jun-14	Fortress	102	Klein		0.60	\$275.00	\$165.00
Monday, June 23, 2014	2014	Jun-14	Fortress	102	Klein		0.50	\$275.00	\$137.50
Tuesday, June 24, 2014	2014	Jun-14	Fortress	102	Klein		0.60	\$275.00	\$165.00
							5.80		1,220.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Year	Month	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
						Grand Total	22.50		5,812.50

\$258.33



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

Baker & Hostetler, LLP - Fair Finance Company
3200 National City Center
1900 East 9th Street
Cleveland, OH 44114-3485

Payment Terms: Net 15 Days

Skoda Minotti Tax ID No.: [REDACTED]

Invoice No. 230516

Date 07/31/2014

Client No. 07423.003

For Professional Services Rendered in connection with the following:

July, 2014 fees for services as outlined in the attached.	\$ 11,224.50
Expenses	<u>12.00</u>
Current Amount Due	11,236.50
Prior Balance	<u>69,669.05</u>
Total Amount Due	\$ <u>80,905.55</u>

REMITTANCE FORM

CLIENT NAME : Baker & Hostetler, LLP - Fair Finance Company

CLIENT NUMBER: 07423.003

INVOICE NUMBER: 230516

DISCOVER

MASTER CARD

VISA

NAME ON CREDIT CARD

CREDIT CARD NUMBER

EXPIRATION DATE

SIGNATURE

CHECK NUMBER

AMOUNT PAID

Past due accounts will be charged a late payment fee of 1% per month (12% annually)

Cleveland | 6685 Beta Drive, Mayfield Village, Ohio 44143 | Phone: (440) 449-6900 | Fax: (440) 646-1615
Akron | 3320 West Market Street Suite 300, Fairlawn, Ohio 44333 | Phone: (330) 668-1100 | Fax: (440) 646-1615
Tampa | 201 E. Kennedy Blvd., Suite 1500, Tampa, Florida 33602 | Phone: (813) 288-8826 | Fax: (813) 288-8836
www.skodaminotti.com

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	Hours	Fees
1	Secured and closed 7 branch offices		
2	Secured and maintained complex computer system consisting of 30 servers		
3	Learned various computer programs used by Fair including MAS200 (accounting system), Quick Books (accounting system), MIMCS (investor system), Fortis (dealer system)		
4	Assisted dealers in their transition to another funding source and ongoing inquiries.	0.20	57.00
5	Assisted consumers with their financing loans		
6	Determined outstanding investment certificates and earned interest for 5000 investors as of 2/7/10. Prepared roll forward of investor activity from 2006 through 2009.		
7	Government compliance issues including issuing final payroll reports for 2010, preparation and transmitting electronically over 5000 Form 1099s for 2009, investor Form 1099 inquiries, 401K plan dissolution, COBRA issues,		
8	Analysis of pre-petition and post-petition creditors	0.40	114.00
8.5	Analysis of proof of claims		
8.7	Claim reconciliations	4.20	1,197.00
9	Preparation of SOFA and bankruptcy schedules		
10	Reviewed and monitor collections on finance receivable performed by Duvera	0.80	228.00
11	Record management for records not seized by FBI. Reviewed, indexed 150 boxes from home office		
12	Closed Fair Finance accounting books for months ending 11/30/09, 12/31/09 and 1/31/10		
13	Maintained accounting books for Fair finance during Trustee period	1.50	427.50
14	Traveled to Indianapolis to review 500 boxes of records seized by FBI		
15	Access to FBI records after 5/31/10, limited to scanned documents which requires significant more time to locate documents		
16	Meetings and cooperation with government agencies		
17	Analysis of Ponzi scheme		
18	Analysis of Fair Finance and Fair Holdings insolvency for McKibbon report	7.80	2,223.00
19	Analysis of fraudulent transfers		
20	Substantive consolidation		
21	Durham and Cochran general investigations		
22	Analysis of over 70 related companies which conducted business that affected Fair Finance		
23	Investigated real estate transactions involving Durham and Cochran		
24	Investigated auto transactions and other assets		
25	Tracing of Fair Finance cash movement through the numerous companies controlled by Durham		
26	Investigated Durham's dealings with alleged third party companies such as Cell Star and National Lampoon		
27	Investigated Durham's dealings with alleged third party Daniel Laikin		
28	Investigated financing deals with Textron, Summit, Brevet and Fortress		
29	Investigated accounting firms		
30			
31			
32	General; meetings, background, emails, planning, mail		
33	Prepared fee application.		
34	Travel at 50%		
101	Preparation of expert report for McKibbon matter		
102	Fortress / Textron litigation	15.40	4,389.00
103	Report for Fraudulent transfer litigation		
104	Criminal Trial		
105	National Lampoon	9	2589
	Totals	39.30	11,224.50
	Average		

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Grouping	Staff	Description	Hours	Billing rate	Fees
Wednesday, July 30, 2014	Imperial Credit	4	H Klein		0.20	\$285.00	\$57.00
Friday, July 11, 2014	Creditors	8	H Klein		0.40	\$285.00	\$114.00
Wednesday, July 09, 2014	Claims reconciliation	8.7	H Klein		0.10	\$285.00	\$28.50
Friday, July 11, 2014	Claims reconciliation	8.7	H Klein		0.50	\$285.00	\$142.50
Thursday, July 24, 2014	Claims reconciliation	8.7	H Klein		0.80	\$285.00	\$228.00
Thursday, July 24, 2014	Claims reconciliation	8.7	H Klein		2.60	\$285.00	\$741.00
Wednesday, July 30, 2014	Claims reconciliation	8.7	H Klein		0.20	\$285.00	\$57.00
Wednesday, July 09, 2014	Duvera	10	H Klein		0.30	\$285.00	\$85.50
Wednesday, July 30, 2014	Duvera	10	H Klein		0.50	\$285.00	\$142.50
Monday, July 21, 2014	Trustee accounting	13	H Klein		0.40	\$285.00	\$114.00
Monday, July 21, 2014	Trustee accounting	13	H Klein		0.40	\$285.00	\$114.00
Monday, July 21, 2014	Trustee accounting	13	H Klein		0.20	\$285.00	\$57.00
Tuesday, July 22, 2014	Trustee accounting	13	H Klein		0.50	\$285.00	\$142.50
Monday, July 07, 2014	Fraudulent Transfers	19	H Klein		2.10	\$285.00	\$598.50
Monday, July 07, 2014	Fraudulent Transfers	19	H Klein		0.30	\$285.00	\$85.50
Tuesday, July 08, 2014	Fraudulent Transfers	19	H Klein		0.80	\$285.00	\$228.00
Monday, July 21, 2014	Fraudulent transfers	19	H Klein		1.40	\$285.00	\$399.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Tuesday, July 22, 2014	Fraudulent transfers	19	H Klein		2.10	\$285.00	\$598.50
Wednesday, July 30, 2014	Fraudulent transfers	19	H Klein		1.10	\$285.00	\$313.50
Wednesday, July 09, 2014	National Lampoon	105	H Klein		0.60	\$285.00	\$171.00
Wednesday, July 09, 2014	National Lampoon	105	H Klein		2.10	\$285.00	\$598.50
Wednesday, July 09, 2014	National Lampoon	105	H Klein		2.00	\$285.00	\$570.00
Thursday, July 10, 2014	National Lampoon	105	H Klein		3.20	\$285.00	\$912.00
Thursday, July 10, 2014	National Lampoon	105	H Klein		0.30	\$285.00	\$85.50
Thursday, July 10, 2014	National Lampoon	105	J Forbes		0.30	\$365.00	\$109.50
Friday, July 11, 2014	National Lampoon	105	H Klein		0.50	\$285.00	\$142.50
					23.90		\$6,835.50

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Wednesday, July 09, 2014	Fortress	102	H Klein		0.20	\$285.00	\$57.00
Tuesday, July 15, 2014	Fortress	102	H Klein		2.50	\$285.00	\$712.50
Wednesday, July 16, 2014	Fortress	102	H Klein		1.50	\$285.00	\$427.50
Wednesday, July 16, 2014	Fortress	102	H Klein		1.70	\$285.00	\$484.50
Thursday, July 17, 2014	Fortress	102	H Klein		9.00	\$285.00	\$2,565.00
Monday, July 21, 2014	Fortress	102	H Klein		0.50	\$285.00	\$142.50
					15.40		\$4,389.00

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
				Grand Total	39.30	\$285.61	\$11,224.50

Howard L. Klein Co.
Detail of Expenses
Exhibit C

Date	Code	Description of Expenses	Amount
7/17/2014	Parking	Parking for Brauser deposition.	\$12.00
		Total	\$12.00



SKODA MINOTTI

CPAs, BUSINESS & FINANCIAL ADVISORS

Delivering on the Promise.

Baker & Hostettler, LLP - Fair Finance Company
Mr. Brian Bash
3200 National City Center
1900 East 9th Street
Cleveland, OH 44114-3485

Payment Terms: Net 15 Days
Skoda Minotti Tax ID No.: 3 [REDACTED]
Invoice No. CP00452
Date 09/18/2014
Client No. 07423003

For Professional Services Rendered in connection with the following:

August 2014 fees for services as outlined in attached.	\$ 3,762.00
Current Amount Due	3,762.00
Prior Balance	59,035.95
Total Amount Due	\$ 62,797.95

REMITTANCE FORM		
CLIENT NAME: Fair Finance Company	CLIENT NUMBER: 07423003	INVOICE NUMBER: CP00452
DISCOVER	MASTER CARD	VISA
NAME ON CREDIT CARD		
CREDIT CARD NUMBER		EXPIRATION DATE
SIGNATURE		
CHECK NUMBER	AMOUNT PAID	

Past due accounts will be charged a late payment fee of 1% per month (12% annually)

Cleveland | 6685 Beta Drive, Mayfield Village, Ohio 44143 | Phone: (440) 448-5800 | Fax: (440) 646-1615
Akron | 3320 West Market Street Suite 300, Fairlawn, Ohio 44333 | Phone: (330) 668-1100 | Fax: (440) 646-1615
Tampa | 201 E. Kennedy Blvd., Suite 1500, Tampa, Florida 33602 | Phone: (813) 288-8826 | Fax: (813) 288-8836
www.skodaminotti.com

Howard Klein Co.
Summary By Project
Exhibit A

Code	Project	Hours	Fees
1	Secured and closed 7 branch offices		
2	Secured and maintained complex computer system consisting of 30 servers		
3	Learned various computer programs used by Fair including MAS200 (accounting system), Quick Books (accounting system), MIMCS (investor system), Fortis (dealer system)		
4	Assisted dealers in their transition to another funding source and ongoing inquiries.		
5	Assisted consumers with their financing loans		
6	Determined outstanding investment certificates and earned interest for 5000 investors as of 2/7/10. Prepared roll forward of investor activity from 2006 through 2009.		
7	Government compliance issues including issuing final payroll reports for 2010, preparation and transmitting electronically over 5000 Form 1099s for 2009, investor Form 1099 inquiries, 401K plan dissolution, COBRA issues,		
8	Analysis of pre-petition and post-petition creditors		
8.5	Analysis of proof of claims		
8.7	Claim reconciliations		
9	Preparation of SOFA and bankruptcy schedules		
10	Reviewed and monitor collections on finance receivable performed by Duvera	5.90	1,681.50
11	Record management for records not seized by FBI. Reviewed, indexed 150 boxes from home office		
12	Closed Fair Finance accounting books for months ending 11/30/09, 12/31/09 and 1/31/10		
13	Maintained accounting books for Fair finance during Trustee period		
14	Traveled to Indianapolis to review 500 boxes of records seized by FBI		
15	Access to FBI records after 5/31/10, limited to scanned documents which requires significant more time to locate documents		
16	Meetings and cooperation with government agencies		
17	Analysis of Ponzi scheme		
18	Analysis of Fair Finance and Fair Holdings insolvency for McKibbin report		
19	Analysis of fraudulent transfers	6.10	1,738.50
20	Substantive consolidation		
21	Durham and Cochran general investigations		
22	Analysis of over 70 related companies which conducted business that affected Fair Finance		
23	Investigated real estate transactions involving Durham and Cochran		
24	Investigated auto transactions and other assets		
25	Tracing of Fair Finance cash movement through the numerous companies controlled by Durham		
26	Investigated Durham's dealings with alleged third party companies such as Cell Star and National Lampoon		
27	Investigated Durham's dealings with alleged third party Daniel Laikin		
28	Investigated financing deals with Textron, Summit, Brevet and Fortress		
29	Investigated accounting firms		
30			
31			
32	General; meetings, background, emails, planning, mail		
33	Prepared fee application.		
34	Travel at 50%		
101	Preparation of expert report for McKibbin matter		
102	Fortress / Textron litigation		
103	Report for Fraudulent transfer litigation		
104	Criminal Trial		
105	National Lampoon	1.2	342
	Totals	13.20	3,762.00

Average

Howard L. Klein
Detailed Time Entries - FAIR FINANCE
Exhibit B

Date	Project	Group- ing	Staff	Description	Hours	Billing rate	Fees
Wednesday, August 06, 2014	Duvera	10	H Klein		1.50	\$285.00	\$427.50
Thursday, August 07, 2014	Duvera	10	H Klein		2.10	\$285.00	\$598.50
Friday, August 08, 2014	Duvera	10	H Klein		0.30	\$285.00	\$85.50
Friday, August 08, 2014	Duvera	10	H Klein		0.80	\$285.00	\$228.00
Thursday, August 14, 2014	National Lampoon	105	H Klein		1.20	\$285.00	\$342.00
Wednesday, August 20, 2014	Fraudulent transfers	19	H Klein		1.20	\$285.00	\$342.00
Tuesday, August 26, 2014	Duvera	10	H Klein		0.50	\$285.00	\$142.50
Wednesday, August 27, 2014	Fraudulent transfers	19	H Klein		2.10	\$285.00	\$598.50
Wednesday, August 27, 2014	Fraudulent transfers	19	H Klein		0.60	\$285.00	\$171.00
Thursday, August 28, 2014	Fraudulent transfers	19	H Klein		0.20	\$285.00	\$57.00
Thursday, August 28, 2014	Fraudulent transfers	19	H Klein		0.20	\$285.00	\$57.00
Thursday, August 28, 2014	Duvera	10	H Klein		0.50	\$285.00	\$142.50
Thursday, August 28, 2014	Fraudulent transfers	19	H Klein		1.80	\$285.00	\$513.00
Thursday, August 28, 2014	Duvera	10	H Klein		0.20	\$285.00	\$57.00
				Grand Total	13.20	\$285.00	3,762.00

Summ:

	(blank)	
Projects / sub-projects	Sum of Hours	Sum of Fees
10	5.90	1,681.50
Duvera	5.90	1,681.50
19	6.10	1,738.50
Fraudulent transfers	6.10	1,738.50
105	1.20	342.00
Natioanl Lampoon	1.20	342.00
Grand Total	13.20	3,762.00

EXHIBIT C

DESCRIPTION OF EXPENSES INCURRED BY SKODA MINOTTI

FAIR FINANCE COMPANY

SKODA MINOTTI

SUMMARY OF EXPENSES INCURRED

FOR THE PERIOD SEPTEMBER 1, 2013 THROUGH AND INCLUDING AUGUST 31, 2014

<u>EXPENSE</u>	<u>COST</u>	<u>MULTIPLIER</u>	<u>TOTAL EXPENSE</u>
Postage	\$89.63	n/a	\$89.63
Parking	\$15.75	n/a	\$27.75
Car-Mileage	\$0.565 per mile	70 miles	\$39.55
TOTAL			\$156.93

CERTIFICATE OF SERVICE

A copy of the foregoing has been served via ECF or regular, U.S. Mail, on September 30, 2014, on the attached service list.

/s/ Alexis C. Osburn

Alexis C. Osburn

Counsel for the Trustee

SERVICE LIST

Electronic Mail Notice List

The following is the list of **parties** who are currently on the list to receive e-mail notice/service for this case.

- Richard M Bain bain@buckleyking.com, krupa@buckleyking.com
- Stephen M Bales sbales@zieglermetzger.com, dmalloy@zieglermetzger.com
- Brian A Bash bashtrustee@bakerlaw.com, bbash@ecf.epiqsystems.com
- Brian A Bash BBash@bakerlaw.com
- John E. Bator jbator@batorlaw.com, sbator@batorlaw.com
- Kathryn A. Belfance kb@rlblp.com
- John B. Blanton jblanton@bakerlaw.com
- Kelly Burgan kborgan@bakerlaw.com
- Patrick W. Carothers pcarothers@thorpreed.com, dtomko@thorpreed.com;ghauswirth@thorpreed.com;rhotaling@thorpreed.com;jshannon@thorpreed.com
- Anthony J. Cespedes ajc1253@yahoo.com
- Michael L. Cioffi cioffi@blankrome.com
- LeGrand L Clark legrand.clark@atg.in.gov, stephanie.patrick@atg.in.gov
- Deborah A. Coleman dacoleman@hahnlaw.com, hlpcr@hahnlaw.com;mcsoulsby@hahnlaw.com;cmbeitel@hahnlaw.com
- Anthony J DeGirolamo ajdlaw@sbcglobal.net
- Daniel A DeMarco dademarco@hahnlaw.com, hlpcr@hahnlaw.com;cmbeitel@hahnlaw.com
- Rocco I. Debitetto ridebitetto@hahnlaw.com, hlpcr@hahnlaw.com
- Duriya Dhinojwala dhinojwala@ccj.com, duriya1@hotmail.com
- Michelle L. DiBartolo mdibartolo@ttmlaw.com, mldibartolo@gmail.com
- James M. Dickerson jdickerson@bgdlegal.com, bmartin@bgdlegal.com;mthompson@bgdlegal.com
- Breaden M Douthett bdouthett@bakerlaw.com, krossiter@bakerlaw.com;fairfinancedocket@bakerlaw.com
- J Douglas Drushal ddrushal@ccj.com
- Charles R. Dyas charles.dyas@btlaw.com
- Joseph Esmont jesmont@bakerlaw.com, joe.esmont@gmail.com;fairfinancedocket@bakerlaw.com
- Gregory R Farkas gfarkas@frantzward.com, dlbeatrice@frantzward.com
- Adam Lee Fletcher afletcher@bakerlaw.com
- Dov Frankel dfrankel@taftlaw.com, dwhite@taftlaw.com;docket@taftlaw.com
- Leon Friedberg lfriedberg@cpmlaw.com, knocera@cpmlaw.com;squinn@cpmlaw.com
- Ronald P. Friedberg rfriedberg@meyersroman.com, vvardon@meyersroman.com
- Marc P Gertz mpgertz@goldman-rosen.com, kls@goldman-rosen.com;kstone_56@hotmail.com
- Harry W Greenfield bankpleadings@bucklaw.com, young@buckleyking.com;toole@buckleyking.com;heberlein@buckleyking.com
- John J Guy johnguy@neo.rr.com
- H Ritchey Hollenbaugh hrh@cpmlaw.com, knocera@cpmlaw.com;slq@cpmlaw.com
- Joseph F. Hutchinson jhutchinson@bakerlaw.com, smaxwell@bakerlaw.com;fairfinancedocket@bakerlaw.com
- Steven G Janik steven.janik@janiklaw.com
- Cynthia A Jeffrey ecfndoh@reimerlaw.com, RACJ.ecfndoh@yahoo.com
- Kenneth C Johnson kjohnson@bricker.com, rdelsignore@bricker.com
- Nathaniel R. Jones jones-n@blankrome.com
- Patrick J Keating pkeating@bdblawn.com
- Scott J. Kelly skelly@hahnlaw.com
- Suzana Krstevski Koch skoch@brouse.com, tpalcic@brouse.com;rhaupt@brouse.com
- John F Kostelnik jkostelnik@frantzward.com, dlbeatrice@frantzward.com
- David R. Krebs dkrebs@hkklawfirm.com, dadams@hkklawfirm.com
- Stuart A. Laven slaven@beneschlaw.com, docket@beneschlaw.com;mkrawczyk@beneschlaw.com;lbehra@beneschlaw.com
- James Michael Lawniczak jlawniczak@calfee.com
- Trish D. Lazich trish.lazich@ohioattorneygeneral.gov, angelique.seals@ohioattorneygeneral.gov
- Scott B. Lepene scott.lepene@thompsonhine.com, docket@thompsonhine.com,betty.ribic@thompsonhine.com,marcia.burston@thompsonhine.com
- Jeffrey M Levinson jml@jml-legal.com

- David A Looney attorney@bright.net, davelooney1@gmail.com
- Thomas R Lucchesi tlucchesi@bakerlaw.com
- Crystal L. Maluchnik crystal.maluchnik@janiklaw.com
- Grant A Mason gamason@millermast.com
- Matthew H Matheney mmatheney@tddlaw.com, showard@tddlaw.com
- Shorain L. McGhee shorain.mcghee@sbcglobal.net
- Warner Mendenhall warnermendenhall@hotmail.com, bcyecfnotify@rushpost.com
- Tarek E. Mercho tmercho@mercholegal.com
- David P. Meyer dmeyer@dmlaws.com, docket@dmlaws.com
- David Polan Meyer dmeyer@dmlaws.com
- Michael J Moran moranecf@yahoo.com, moranecf@gmail.com
- David A Mucklow davidamucklow@yahoo.com
- Steven J. Mulligan stevenmulligan@cox.net
- Maritza S. Nelson mnelson@bakerlaw.com
- Josephine S. Noble josephine.noble@ogletreedeakins.com, jennifer.mcguigan@ogletreedeakins.com
- Alexis Courtney Osburn aosburn@bakerlaw.com, fairfinancedocket@bakerlaw.com
- F. Anthony Paganelli tpaganelli@taftlaw.com
- Mark A Phillips mphillips@beneschlaw.com, docket@beneschlaw.com; lbehra@beneschlaw.com; cgreen@beneschlaw.com
- Kenneth G. Prabucki kprabucki@bakerlaw.com
- Clinton E. Preslan ndohbky@jbandr.com
- David F. Proano dproano@bakerlaw.com, fairfinancedocket@bakerlaw.com
- Stephen J Pruneski spruneski@rlblp.com
- Timothy J Richards trichards@frantzward.com, dlbeatrice@frantzward.com
- Mark Riemer mriemer@goldman-rosen.com, andreag@goldman-rosen.com
- Tim Robinson tim.robinson@dinsmore.com, lisa.geeding@dinsmore.com
- James E Rossow jim@rubin-levin.net, susan@rubin-levin.net
- Matthew J. Samsa msamsa@mcdonaldhopkins.com, docket@beneschlaw.com; cgreen@beneschlaw.com
- Rafael A Sanchez rsanchez@bgdlegal.com, lcase@bgdlegal.com
- Richard V. Singleton rsingleton@blankrome.com, kreda@blankrome.com; jhanner@blankrome.com
- Dale S Smith dsmith@frantzward.com, dlbeatrice@frantzward.com
- Michael A. Steel masteel@goldman-rosen.com, andreag@goldman-rosen.com; bstewart@goldman-rosen.com
- Rachel L. Steinlage rsteinlage@meyersroman.com, jray@meyersroman.com
- Ray H Stoess raystoess@600westmain.com
- Megan D. Stricker mnovinc@davisyoung.com, gcampbell@davisyoung.com
- Timothy M. Sullivan tim@tmslaw.net, alison@tmslaw.net; elaine@tmslaw.net; martin@tmslaw.net
- Jonathan D. Sundheimer jsundheimer@btlaw.com
- Gregory D Swope gswope@kwgd.com, mhelmick@kwgd.com
- David J. Theising dtheising@harrisonmoberly.com
- Ronald N Towne rtowne@neolaw.biz, awehener@neolaw.biz
- Vance P Truman medinaatty@yahoo.com, medinaatty@gmail.com
- United States Trustee (Registered address)@usdoj.gov
- Michael S Tucker mtucker@ulmer.com
- Nancy A Valentine navalentine@hahnlaw.com, hlpcr@hahnlaw.com; cmbeitel@hahnlaw.com
- Michael A. VanNiel mvanniel@bakerlaw.com
- Thomas C Wagner wagnert@tcwlawyers.com, wagnert@vwlawyers.com
- Wayne County Litigants ddrushal@ccj.com
- Nicholas L. White nwhite@bakerlaw.com, fairfinancedocket@bakerlaw.com
- Alicia Raina Whiting-Bozich whiting-bozich@buckleyking.com, heberlein@buckleyking.com
- Robert M Whittington robertwhittington0@gmail.com
- David E. Wright dwright@kgirlaw.com, mem@kgirlaw.com
- Lenore Kleinman ust04 Lenore.Kleinman@usdoj.gov
- Maria D. Giannirakis ust06 maria.d.giannirakis@usdoj.gov

Manual Notice List

The following is the list of **parties** who are **not** on the list to receive e-mail notice/service for this case (who therefore require manual noticing/service).

Emily S. Donahue
Jackson Walker L.L.P.
901 Main Street, Suite 6000
Dallas, TX 75202

Christine A. Arnold
6005 Twin Lakes Drive
Parma, OH 44219

Charles R. Dyas, Jr.
Barnes & Thornburg LLP
41 S. High Street
Suite 3300
Columbus, OH 43215-6104

Leon Friedberg
Dennis J. Concilla
Carl A. Aveni
H. Ritchey Hollenbaugh
Carlile Patchen & Murphy LLP
366 Broad Street
Columbus, OH 43215

Robert Boote
Ballard Shahr LLP
919 North Market Street, 12th Floor
Wilmington, DE 19801-3034

Leslie C Heilman
Ballard Spahr LLP
919 North Market Street, 12th Floor
Wilmington, DE 19801-3034

Lenore Kleinman
Office of the United States Trustee
Howard M. Metzenbaum U.S. Courthouse
201 Superior Avenue East, Suite 441
Cleveland, Ohio 44114

Lothar Jung
12962 W. Linden Avenue
Parma, OH 44130-5817

John J. Kuster
Benjamin R. Nagin
Sidley Austin LLP
787 Seventh Avenue
New York, NY 10019

Eric W. Sleeper
Barton Barton & Plotkin LLP
420 Lexington Avenue
New York, NY 10170

Gary Sallee
11650 Olivo Road, Suite 1000-333
Fishers, IN 46037

Robert Hanlon
Eileen Hanlon
P.O. Box 42
State Route 43
Mogadore, OH 44260

John McCauley, Esq.
J. Richard Kiefer, Esq.
Bingham McHale LLP
2700 Market Tower
10 West Market Street
Indianapolis, IN 46204

Tobey Daluz
Ballard Spahr LLP
919 North Market Street, 12th Floor
Wilmington, DE 19801-3034

Jay Jaffe
Faegre Baker Daniels LLP
600 E. 96th Street, Suite 600
Indianapolis, IN 46240

Michael V. Demczyk
12370 Cleveland Avenue, NW
P.O. Box 867
Uniontown, OH 44685

Charles Boerner
1848 Ritchie Road
Stow, OH 44224